



Amy G. Rabinowitz
Counsel

March 12, 2004

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 03-88E

Dear Secretary Cottrell:

I am enclosing the responses of Massachusetts Electric Company and Nantucket Electric Company to all of the Attorney General's First Set of Information Requests except 1-4, which we will file under separate cover.

Thank you very much for your time and attention to this matter.

Very truly yours,

Amy G. Rabinowitz

cc: Service List

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Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

AG-MECO-1-1

Request:

Please provide the bad debt reserve balance as of 1/1/2001 as well as the following monthly bad debt data for the Company for the period from January, 2001 through December, 2003. Provide the data by rate class and by service type if available.

- A. Bad debt written off.
- B. Bad debt recovered.
- C. Bad debt reserve balance 1/1/2001.
- D. Bad debt reserve monthly activity.
- E. Monthly Booked Revenue and net write-offs for 1999 through 2003.

Please supply the data in an Excel spreadsheet file as well as in a paper version.

Response:

Please see the attachment to this response for the requested information. The Company does not maintain this information by rate class and service type.

Response prepared by or under the supervision of: Michael D. Laflamme

AG-MECO-1-1

<u>Year-1999</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$12,483,375)	(\$12,846,973)	(\$13,190,114)	(\$13,503,704)	(\$13,940,733)	(\$14,335,991)	(\$14,064,511)	(\$14,591,235)	(\$14,666,469)	(\$13,562,781)	(\$13,805,903)	(\$13,824,651)	(\$12,483,375)
Bad Debt Written-Off	\$822,701	\$860,239	\$866,248	\$744,311	\$812,757	\$1,061,613	\$810,662	\$1,095,130	\$1,338,254	\$924,055	\$1,139,658	\$849,640	\$11,325,268
Bad Debt Recovered	(\$223,299)	(\$240,380)	(\$203,838)	(\$218,340)	(\$245,016)	(\$318,133)	(\$374,385)	(\$207,365)	(\$181,566)	(\$204,177)	(\$195,406)	(\$190,483)	(\$2,802,388)
Net Bad Debt Written-Off	\$599,402	\$619,859	\$662,410	\$525,971	\$567,741	\$743,480	\$436,277	\$887,765	\$1,156,688	\$719,878	\$944,252	\$659,157	\$8,522,880
Monthly Accrual	(\$963,000)	(\$963,000)	(\$976,000)	(\$963,000)	(\$963,000)	(\$472,000)	(\$963,000)	(\$963,000)	(\$53,000)	(\$963,000)	(\$963,000)	\$2,335,000	(\$6,870,000)
Reserve Balance-Ending	(\$12,846,973)	(\$13,190,114)	(\$13,503,704)	(\$13,940,733)	(\$14,335,991)	(\$14,064,511)	(\$14,591,235)	(\$14,666,469)	(\$13,562,781)	(\$13,805,903)	(\$13,824,651)	(\$10,830,494)	(\$10,830,494)
Total Electric Revenues from Customers	\$131,681,214	\$123,743,247	\$122,069,037	\$107,347,028	\$99,838,354	\$108,872,620	\$128,938,081	\$124,773,619	\$120,412,014	\$108,172,042	\$105,798,680	\$118,431,788	\$1,400,077,723
<u>Year-2000</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$10,830,494)	(\$10,893,613)	(\$11,072,298)	(\$11,153,793)	(\$11,379,981)	(\$12,827,392)	(\$13,110,563)	(\$13,225,740)	(\$12,795,315)	(\$12,470,663)	(\$12,150,458)	(\$11,914,106)	(\$10,830,494)
Bad Debt Written-Off	\$854,146	\$776,030	\$691,013	\$886,364	\$1,095,684	\$836,612	\$981,422	\$1,490,009	\$1,094,065	\$1,615,772	\$1,221,853	\$1,010,388	\$12,553,357
Bad Debt Recovered	(\$162,265)	(\$199,715)	(\$272,508)	(\$182,552)	(\$203,095)	(\$179,783)	(\$241,599)	(\$204,584)	(\$274,412)	(\$440,567)	(\$130,501)	(\$441,977)	(\$2,933,556)
Net Bad Debt Written-Off	\$691,882	\$576,315	\$418,505	\$703,812	\$892,589	\$656,829	\$739,823	\$1,285,425	\$819,652	\$1,175,205	\$1,091,352	\$568,412	\$9,619,800
Monthly Accrual	(\$755,000)	(\$755,000)	(\$500,000)	(\$930,000)	(\$1,140,000)	(\$940,000)	(\$855,000)	(\$855,000)	(\$495,000)	(\$855,000)	(\$855,000)	(\$1,882,000)	(\$10,817,000)
EUA Merger Balance					(\$1,200,000)								(\$1,200,000)
Reserve Balance-Ending	(\$10,893,613)	(\$11,072,298)	(\$11,153,793)	(\$11,379,981)	(\$12,827,392)	(\$13,110,563)	(\$13,225,740)	(\$12,795,315)	(\$12,470,663)	(\$12,150,458)	(\$11,914,106)	(\$13,227,694)	(\$13,227,694)
Total Electric Revenues from Customers	\$123,037,921	\$129,947,997	\$118,537,194	\$109,209,795	\$122,455,767	\$132,233,400	\$146,529,375	\$142,048,984	\$144,990,466	\$134,483,558	\$131,844,868	\$152,885,704	\$1,588,205,029
<u>Year-2001</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$13,227,694)	(\$13,390,564)	(\$13,750,627)	(\$14,121,442)	(\$14,346,299)	(\$14,462,462)	(\$14,274,384)	(\$14,502,526)	(\$14,718,019)	(\$14,688,371)	(\$14,659,090)	(\$14,627,858)	(\$13,227,694)
Bad Debt Written-Off	\$978,257	\$800,594	\$713,582	\$994,168	\$1,101,309	\$1,029,773	\$1,200,329	\$1,412,544	\$1,511,656	\$1,428,557	\$1,510,955	\$2,130,843	\$14,812,566
Bad Debt Recovered	(\$199,128)	(\$218,656)	(\$312,397)	(\$277,025)	(\$275,472)	(\$169,695)	(\$193,171)	(\$392,737)	(\$246,708)	(\$163,976)	(\$244,423)	(\$237,403)	(\$2,930,790)
Net Bad Debt Written-Off	\$779,129	\$581,938	\$401,185	\$717,143	\$825,837	\$860,078	\$1,007,157	\$1,019,807	\$1,264,949	\$1,264,580	\$1,266,532	\$1,893,440	\$11,881,776
Monthly Accrual	(\$942,000)	(\$942,000)	(\$772,000)	(\$942,000)	(\$942,000)	(\$672,000)	(\$1,235,300)	(\$1,235,300)	(\$1,235,300)	(\$1,235,300)	(\$1,235,300)	(\$1,985,300)	(\$13,373,800)
Reserve Balance-Ending	(\$13,390,564)	(\$13,750,627)	(\$14,121,442)	(\$14,346,299)	(\$14,462,462)	(\$14,274,384)	(\$14,502,526)	(\$14,718,019)	(\$14,688,371)	(\$14,659,090)	(\$14,627,858)	(\$14,719,718)	(\$14,719,718)
Total Electric Revenues from Customers	\$186,769,873	\$175,062,393	\$176,290,627	\$162,697,743	\$156,264,936	\$171,974,988	\$199,889,503	\$209,481,196	\$209,672,887	\$177,983,504	\$174,287,361	\$177,221,388	\$2,177,596,399
<u>Year-2002</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$14,719,718)	(\$14,236,563)	(\$14,227,650)	(\$13,488,252)	(\$13,483,777)	(\$13,419,807)	(\$13,461,485)	(\$13,511,019)	(\$12,948,206)	(\$12,892,205)	(\$13,083,946)	(\$12,791,458)	(\$14,719,718)
Bad Debt Written-Off	\$1,960,594	\$1,526,458	\$1,440,221	\$1,536,287	\$1,473,799	\$1,422,523	\$1,373,003	\$1,823,673	\$2,022,429	\$1,227,016	\$1,725,602	\$1,488,574	\$19,020,179
Bad Debt Recovered	(\$242,139)	(\$282,245)	(\$347,523)	(\$427,812)	(\$305,829)	(\$360,201)	(\$318,537)	(\$106,860)	(\$412,428)	(\$264,757)	(\$279,114)	(\$248,129)	(\$2,595,574)
Net Bad Debt Written-Off	\$1,718,455	\$1,244,213	\$1,092,698	\$1,108,475	\$1,167,970	\$1,062,322	\$1,054,466	\$1,716,813	\$1,610,001	\$962,259	\$1,446,488	\$1,240,445	\$15,424,605
Monthly Accrual	(\$1,235,300)	(\$1,235,300)	(\$353,300)	(\$1,104,000)	(\$1,104,000)	(\$1,104,000)	(\$1,104,000)	(\$1,154,000)	(\$1,554,000)	(\$1,154,000)	(\$1,154,000)	(\$1,154,000)	(\$13,409,900)
Reserve Balance-Ending	(\$14,236,563)	(\$14,227,650)	(\$13,488,252)	(\$13,483,777)	(\$13,419,807)	(\$13,461,485)	(\$13,511,019)	(\$12,948,206)	(\$12,892,205)	(\$13,083,946)	(\$12,791,458)	(\$12,705,013)	(\$12,705,013)
Total Electric Revenues from Customers	\$194,810,336	\$159,307,178	\$151,345,785	\$141,561,150	\$136,923,492	\$142,522,480	\$156,564,769	\$155,222,280	\$147,690,351	\$130,030,172	\$132,103,815	\$149,913,176	\$1,797,994,984
<u>Year-2003</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$12,705,013)	(\$12,457,880)	(\$12,852,187)	(\$13,030,459)	(\$13,420,645)	(\$13,875,085)	(\$13,958,100)	(\$13,747,531)	(\$13,223,401)	(\$12,583,053)	(\$12,225,805)	(\$11,904,373)	(\$12,705,013)
Bad Debt Written-Off	\$1,615,231	\$1,269,971	\$871,132	\$1,074,522	\$991,930	\$1,375,612	\$1,642,268	\$1,946,573	\$2,374,192	\$1,896,974	\$1,854,791	\$1,562,455	\$18,475,651
Bad Debt Recovered	(\$214,098)	(\$510,278)	(\$379,106)	(\$310,708)	(\$292,370)	(\$304,627)	(\$277,699)	(\$268,443)	(\$254,844)	(\$285,726)	(\$279,359)	(\$252,354)	(\$3,629,612)
Net Bad Debt Written-Off	\$1,401,133	\$759,693	\$492,026	\$763,814	\$699,560	\$1,070,985	\$1,364,569	\$1,678,130	\$2,119,348	\$1,611,248	\$1,575,432	\$1,310,101	\$14,846,039
Monthly Accrual	(\$1,154,000)	(\$1,154,000)	(\$670,298)	(\$1,154,000)	(\$1,154,000)	(\$1,154,000)	(\$1,154,000)	(\$1,154,000)	(\$1,479,000)	(\$1,254,000)	(\$1,254,000)	(\$1,254,000)	(\$13,989,298)
Reserve Balance-Ending	(\$12,457,880)	(\$12,852,187)	(\$13,030,459)	(\$13,420,645)	(\$13,875,085)	(\$13,958,100)	(\$13,747,531)	(\$13,223,401)	(\$12,583,053)	(\$12,225,805)	(\$11,904,373)	(\$11,848,272)	(\$11,848,272)
Total Electric Revenues from Customers	\$164,876,203	\$159,742,665	\$148,484,875	\$140,244,963	\$138,273,772	\$149,720,824	\$174,818,009	\$183,210,496	\$175,787,194	\$150,739,544	\$149,126,905	\$169,957,906	\$1,904,983,354

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<u>Year-1999</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$12,450,444)	(\$12,813,059)	(\$13,158,762)	(\$13,480,009)	(\$13,920,732)	(\$14,313,863)	(\$14,028,802)	(\$14,555,322)	(\$14,637,067)	(\$13,536,419)	(\$13,779,784)	(\$13,798,476)	(\$12,450,444)
Bad Debt Written-Off	\$820,130	\$854,629	\$862,589	\$737,287	\$811,421	\$1,059,353	\$807,751	\$1,085,170	\$1,328,830	\$919,612	\$1,136,337	\$847,371	\$11,270,480
Bad Debt Recovered	(\$222,745)	(\$240,332)	(\$203,836)	(\$218,010)	(\$244,553)	(\$314,291)	(\$374,271)	(\$206,915)	(\$178,182)	(\$202,977)	(\$195,029)	(\$187,870)	(\$2,789,011)
Net Bad Debt Written-Off	\$597,385	\$614,297	\$658,753	\$519,277	\$566,868	\$745,062	\$433,480	\$878,255	\$1,150,648	\$716,635	\$941,309	\$659,501	\$8,481,469
Monthly Accrual	(\$960,000)	(\$960,000)	(\$980,000)	(\$960,000)	(\$960,000)	(\$460,000)	(\$960,000)	(\$960,000)	(\$50,000)	(\$960,000)	(\$960,000)	\$2,353,000	(\$6,817,000)
Reserve Balance-Ending	(\$12,813,059)	(\$13,158,762)	(\$13,480,009)	(\$13,920,732)	(\$14,313,863)	(\$14,028,802)	(\$14,555,322)	(\$14,637,067)	(\$13,536,419)	(\$13,779,784)	(\$13,798,476)	(\$10,785,975)	(\$10,785,975)
Total Electric Revenue from Customer:	\$130,557,500	\$122,762,789	\$121,093,050	\$106,434,898	\$99,000,362	\$107,871,702	\$127,597,318	\$123,323,884	\$118,851,596	\$107,164,543	\$104,897,269	\$117,340,747	\$1,386,895,659
<u>Year-2000</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$10,785,975)	(\$10,847,307)	(\$11,022,610)	(\$11,111,262)	(\$11,335,308)	(\$12,780,025)	(\$13,065,656)	(\$13,176,997)	(\$12,741,247)	(\$12,421,080)	(\$12,094,599)	(\$11,855,536)	(\$10,785,975)
Bad Debt Written-Off	\$850,743	\$774,118	\$683,330	\$882,118	\$1,092,427	\$832,196	\$978,922	\$1,487,476	\$1,088,903	\$1,613,326	\$1,219,134	\$1,009,341	\$12,512,035
Bad Debt Recovered	(\$162,076)	(\$199,420)	(\$271,982)	(\$181,164)	(\$202,144)	(\$177,827)	(\$240,264)	(\$201,725)	(\$268,736)	(\$436,845)	(\$130,071)	(\$436,472)	(\$2,908,727)
Net Bad Debt Written-Off	\$688,667	\$574,698	\$411,348	\$700,954	\$890,283	\$654,369	\$738,658	\$1,285,751	\$820,167	\$1,176,481	\$1,089,063	\$572,869	\$9,603,307
Monthly Accrual	(\$750,000)	(\$750,000)	(\$500,000)	(\$925,000)	(\$1,135,000)	(\$940,000)	(\$850,000)	(\$850,000)	(\$500,000)	(\$850,000)	(\$850,000)	(\$1,901,000)	(\$10,801,000)
EUA Merger Balance					(\$1,200,000)								(\$1,200,000)
Reserve Balance-Ending	(\$10,847,307)	(\$11,022,610)	(\$11,111,262)	(\$11,335,308)	(\$12,780,025)	(\$13,065,656)	(\$13,176,997)	(\$12,741,247)	(\$12,421,080)	(\$12,094,599)	(\$11,855,536)	(\$13,183,667)	(\$13,183,667)
Total Electric Revenue from Customer:	\$121,846,148	\$128,759,418	\$117,488,834	\$108,343,834	\$121,533,800	\$131,160,771	\$145,252,032	\$140,591,193	\$143,591,055	\$133,404,875	\$130,933,277	\$151,608,656	\$1,574,513,895
<u>Year-2001</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$13,183,667)	(\$13,348,290)	(\$13,707,088)	(\$14,079,152)	(\$14,305,627)	(\$14,422,758)	(\$14,232,453)	(\$14,460,928)	(\$14,677,574)	(\$14,650,658)	(\$14,621,662)	(\$14,588,724)	(\$13,183,667)
Bad Debt Written-Off	\$973,871	\$796,576	\$709,119	\$988,531	\$1,096,506	\$1,027,793	\$1,196,312	\$1,408,150	\$1,506,700	\$1,425,450	\$1,509,487	\$2,128,087	\$14,766,582
Bad Debt Recovered	(\$198,494)	(\$215,374)	(\$311,182)	(\$275,006)	(\$273,637)	(\$167,488)	(\$191,487)	(\$391,496)	(\$246,484)	(\$163,154)	(\$243,249)	(\$235,002)	(\$2,912,053)
Net Bad Debt Written-Off	\$775,377	\$581,202	\$397,936	\$713,525	\$822,869	\$860,305	\$1,004,825	\$1,016,654	\$1,260,216	\$1,262,296	\$1,266,238	\$1,893,085	\$11,854,528
Monthly Accrual	(\$940,000)	(\$940,000)	(\$770,000)	(\$940,000)	(\$940,000)	(\$670,000)	(\$1,233,300)	(\$1,233,300)	(\$1,233,300)	(\$1,233,300)	(\$1,233,300)	(\$1,983,300)	(\$13,349,800)
Reserve Balance-Ending	(\$13,348,290)	(\$13,707,088)	(\$14,079,152)	(\$14,305,627)	(\$14,422,758)	(\$14,232,453)	(\$14,460,928)	(\$14,677,574)	(\$14,650,658)	(\$14,621,662)	(\$14,588,724)	(\$14,678,939)	(\$14,678,939)
Total Electric Revenue from Customer:	\$185,313,100	\$173,858,613	\$175,105,820	\$161,606,972	\$155,259,688	\$170,651,210	\$198,223,532	\$207,689,837	\$207,661,679	\$176,578,754	\$173,090,708	\$175,899,371	\$2,160,939,286
<u>Year-2002</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$14,678,939)	(\$14,200,707)	(\$14,196,281)	(\$13,438,563)	(\$13,423,393)	(\$13,358,898)	(\$13,398,771)	(\$13,448,118)	(\$12,886,025)	(\$12,832,386)	(\$13,021,358)	(\$12,725,939)	(\$14,678,939)
Bad Debt Written-Off	\$1,955,130	\$1,516,608	\$1,432,264	\$1,533,729	\$1,469,887	\$1,417,998	\$1,366,555	\$1,819,588	\$2,011,496	\$1,225,961	\$1,723,979	\$1,483,329	\$18,956,524
Bad Debt Recovered	(\$243,598)	(\$278,882)	(\$346,246)	(\$418,559)	(\$305,392)	(\$357,871)	(\$315,902)	(\$107,495)	(\$407,857)	(\$264,933)	(\$278,560)	(\$244,792)	(\$3,570,087)
Net Bad Debt Written-Off	\$1,711,532	\$1,237,726	\$1,086,018	\$1,115,170	\$1,164,495	\$1,060,127	\$1,050,653	\$1,712,093	\$1,603,639	\$961,028	\$1,445,419	\$1,238,537	\$15,386,437
Monthly Accrual	(\$1,233,300)	(\$1,233,300)	(\$328,300)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	(\$1,150,000)	(\$1,550,000)	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$13,344,900)
Reserve Balance-Ending	(\$14,200,707)	(\$14,196,281)	(\$13,438,563)	(\$13,423,393)	(\$13,358,898)	(\$13,398,771)	(\$13,448,118)	(\$12,886,025)	(\$12,832,386)	(\$13,021,358)	(\$12,725,939)	(\$12,637,402)	(\$12,637,402)
Total Electric Revenue from Customer:	\$193,479,365	\$158,115,681	\$150,245,401	\$140,450,880	\$135,998,913	\$141,309,719	\$155,135,840	\$153,635,306	\$146,081,241	\$128,844,537	\$131,022,739	\$148,701,098	\$1,783,020,720
<u>Year-2003</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$12,637,402)	(\$12,392,085)	(\$12,788,053)	(\$12,991,140)	(\$13,375,288)	(\$13,832,047)	(\$13,914,668)	(\$13,716,462)	(\$13,190,952)	(\$12,550,343)	(\$12,188,609)	(\$11,861,303)	(\$12,637,402)
Bad Debt Written-Off	\$1,609,362	\$1,263,711	\$868,929	\$1,072,319	\$985,457	\$1,369,820	\$1,624,952	\$1,941,441	\$2,369,761	\$1,892,974	\$1,854,298	\$1,558,143	\$18,411,167
Bad Debt Recovered	(\$214,045)	(\$509,679)	(\$377,884)	(\$306,467)	(\$292,216)	(\$302,441)	(\$276,746)	(\$265,931)	(\$254,152)	(\$281,240)	(\$276,992)	(\$252,114)	(\$3,609,907)
Net Bad Debt Written-Off	\$1,395,317	\$754,032	\$491,045	\$765,852	\$693,241	\$1,067,379	\$1,348,206	\$1,675,510	\$2,115,609	\$1,611,734	\$1,577,306	\$1,306,029	\$14,801,260
Monthly Accrual	(\$1,150,000)	(\$1,150,000)	(\$694,132)	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$1,475,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$13,969,132)
Reserve Balance-Ending	(\$12,392,085)	(\$12,788,053)	(\$12,991,140)	(\$13,375,288)	(\$13,832,047)	(\$13,914,668)	(\$13,716,462)	(\$13,190,952)	(\$12,550,343)	(\$12,188,609)	(\$11,861,303)	(\$11,805,274)	(\$11,805,274)
Total Electric Revenue from Customer:	\$163,485,885	\$158,357,189	\$147,192,808	\$139,108,305	\$137,196,219	\$148,345,938	\$173,241,366	\$181,234,602	\$173,882,772	\$149,336,829	\$147,912,700	\$168,514,961	\$1,887,809,575

Nantucket Electric Company
Summary of Bad Debt Reserve Activity

Massachusetts Electric Company
Nantucket Electric Company
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<u>Year-1999</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$32,931)	(\$33,914)	(\$31,351)	(\$23,695)	(\$20,001)	(\$22,128)	(\$35,709)	(\$35,913)	(\$29,402)	(\$26,362)	(\$26,119)	(\$26,176)	(\$32,931)
Bad Debt Written-Off	\$2,571	\$5,610	\$3,659	\$7,024	\$1,336	\$2,260	\$2,911	\$9,961	\$9,424	\$4,443	\$3,321	\$2,268	\$54,788
Bad Debt Recovered	(\$554)	(\$48)	(\$2)	(\$330)	(\$463)	(\$3,841)	(\$115)	(\$450)	(\$3,384)	(\$1,199)	(\$377)	(\$2,613)	(\$13,377)
Net Bad Debt Written-Off	\$2,017	\$5,562	\$3,656	\$6,694	\$873	(\$1,581)	\$2,797	\$9,511	\$6,040	\$3,243	\$2,943	(\$344)	\$41,411
Monthly Accrual	(\$3,000)	(\$3,000)	\$4,000	(\$3,000)	(\$3,000)	(\$12,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$18,000)	(\$53,000)
Reserve Balance-Ending	(\$33,914)	(\$31,351)	(\$23,695)	(\$20,001)	(\$22,128)	(\$35,709)	(\$35,913)	(\$29,402)	(\$26,362)	(\$26,119)	(\$26,176)	(\$44,520)	(\$44,520)
Total Electric Revenue from Customers	\$1,123,714	\$980,458	\$975,987	\$912,129	\$837,992	\$1,000,918	\$1,340,763	\$1,449,735	\$1,560,418	\$1,007,499	\$901,411	\$1,091,041	\$13,182,064
<u>Year-2000</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$44,520)	(\$46,305)	(\$49,688)	(\$42,531)	(\$44,673)	(\$47,368)	(\$44,908)	(\$48,742)	(\$54,068)	(\$49,583)	(\$55,858)	(\$58,570)	(\$44,520)
Bad Debt Written-Off	\$3,403	\$1,912	\$7,682	\$4,246	\$3,256	\$4,416	\$2,500	\$2,533	\$5,162	\$2,446	\$2,718	\$1,047	\$41,322
Bad Debt Recovered	(\$189)	(\$295)	(\$525)	(\$1,388)	(\$951)	(\$1,956)	(\$1,335)	(\$2,859)	(\$5,676)	(\$3,722)	(\$430)	(\$5,504)	(\$24,829)
Net Bad Debt Written-Off	\$3,215	\$1,617	\$7,157	\$2,857	\$2,306	\$2,460	\$1,165	(\$326)	(\$514)	(\$1,276)	\$2,288	(\$4,457)	\$16,493
Monthly Accrual	(\$5,000)	(\$5,000)	\$0	(\$5,000)	(\$5,000)	\$0	(\$5,000)	(\$5,000)	\$5,000	(\$5,000)	(\$5,000)	\$19,000	(\$16,000)
Reserve Balance-Ending	(\$46,305)	(\$49,688)	(\$42,531)	(\$44,673)	(\$47,368)	(\$44,908)	(\$48,742)	(\$54,068)	(\$49,583)	(\$55,858)	(\$58,570)	(\$44,027)	(\$44,027)
Total Electric Revenue from Customers	\$1,191,773	\$1,188,579	\$1,048,360	\$865,960	\$921,967	\$1,072,629	\$1,277,343	\$1,457,791	\$1,399,411	\$1,078,682	\$911,591	\$1,277,048	\$13,691,134
<u>Year-2001</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$44,027)	(\$42,274)	(\$43,538)	(\$42,290)	(\$40,672)	(\$39,703)	(\$41,931)	(\$41,598)	(\$40,445)	(\$37,713)	(\$37,428)	(\$39,134)	(\$44,027)
Bad Debt Written-Off	\$4,387	\$4,018	\$4,463	\$5,637	\$4,803	\$1,980	\$4,017	\$4,394	\$4,956	\$3,107	\$1,468	\$2,756	\$45,984
Bad Debt Recovered	(\$634)	(\$3,282)	(\$1,214)	(\$2,019)	(\$1,835)	(\$2,207)	(\$1,684)	(\$1,241)	(\$224)	(\$822)	(\$1,174)	(\$2,401)	(\$18,737)
Net Bad Debt Written-Off	\$3,753	\$736	\$3,249	\$3,618	\$2,968	(\$227)	\$2,332	\$3,153	\$4,733	\$2,284	\$294	\$355	\$27,248
Monthly Accrual	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$24,000)
Reserve Balance-Ending	(\$42,274)	(\$43,538)	(\$42,290)	(\$40,672)	(\$39,703)	(\$41,931)	(\$41,598)	(\$40,445)	(\$37,713)	(\$37,428)	(\$39,134)	(\$40,779)	(\$40,779)
Total Electric Revenue from Customers	\$1,456,772	\$1,203,780	\$1,184,806	\$1,090,771	\$1,005,248	\$1,323,778	\$1,665,970	\$1,791,359	\$2,011,208	\$1,404,750	\$1,196,653	\$1,322,017	\$16,657,113
<u>Year-2002</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$40,779)	(\$35,856)	(\$31,369)	(\$49,689)	(\$60,384)	(\$60,909)	(\$62,714)	(\$62,901)	(\$62,181)	(\$59,819)	(\$62,588)	(\$65,519)	(\$40,779)
Bad Debt Written-Off	\$5,464	\$9,850	\$7,957	\$2,558	\$3,912	\$4,525	\$6,448	\$4,085	\$10,933	\$1,055	\$1,623	\$5,245	\$63,655
Bad Debt Recovered	\$1,459	(\$3,363)	(\$1,277)	(\$9,253)	(\$437)	(\$2,330)	(\$2,635)	\$635	(\$4,571)	\$176	(\$554)	(\$3,337)	(\$25,487)
Net Bad Debt Written-Off	\$6,923	\$6,487	\$6,680	(\$6,695)	\$3,475	\$2,195	\$3,813	\$4,720	\$6,362	\$1,231	\$1,069	\$1,908	\$38,168
Monthly Accrual	(\$2,000)	(\$2,000)	(\$25,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$65,000)
Reserve Balance-Ending	(\$35,856)	(\$31,369)	(\$49,689)	(\$60,384)	(\$60,909)	(\$62,714)	(\$62,901)	(\$62,181)	(\$59,819)	(\$62,588)	(\$65,519)	(\$67,611)	(\$67,611)
Total Electric Revenue from Customers	\$1,330,971	\$1,191,497	\$1,100,385	\$1,110,269	\$924,579	\$1,212,762	\$1,428,929	\$1,586,975	\$1,609,109	\$1,185,635	\$1,081,076	\$1,212,078	\$14,974,265
<u>Year-2003</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Reserve Balance-Beginning	(\$67,611)	(\$65,795)	(\$64,134)	(\$39,319)	(\$45,357)	(\$43,038)	(\$43,432)	(\$31,069)	(\$32,449)	(\$32,710)	(\$37,196)	(\$43,070)	(\$67,611)
Bad Debt Written-Off	\$5,869	\$6,260	\$2,203	\$2,203	\$6,473	\$5,792	\$17,316	\$5,132	\$4,431	\$4,000	\$493	\$4,312	\$64,484
Bad Debt Recovered	(\$53)	(\$599)	(\$1,222)	(\$4,241)	(\$154)	(\$2,186)	(\$953)	(\$2,512)	(\$692)	(\$4,486)	(\$2,367)	(\$240)	(\$19,705)
Net Bad Debt Written-Off	\$5,816	\$5,661	\$981	(\$2,038)	\$6,319	\$3,606	\$16,363	\$2,620	\$3,739	(\$486)	(\$1,874)	\$4,072	\$44,779
Monthly Accrual	(\$4,000)	(\$4,000)	\$23,834	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$20,166)
Reserve Balance-Ending	(\$65,795)	(\$64,134)	(\$39,319)	(\$45,357)	(\$43,038)	(\$43,432)	(\$31,069)	(\$32,449)	(\$32,710)	(\$37,196)	(\$43,070)	(\$42,998)	(\$42,998)
Total Electric Revenue from Customers	\$1,390,317	\$1,385,476	\$1,292,066	\$1,136,658	\$1,077,553	\$1,374,886	\$1,576,643	\$1,975,894	\$1,904,421	\$1,402,715	\$1,214,205	\$1,442,945	\$17,173,779

1999 Electric Revenues

Massachusetts Electric

Source: Monthly Revenue Reports

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/1999	\$427,345	\$8,710,434	\$137,514	\$121,282,207	\$130,557,500
02/28/1999	\$1,835,969	\$8,869,435	\$164,489	\$111,892,896	\$122,762,789
03/31/1999	\$2,047,854	\$9,311,437	\$159,541	\$109,574,218	\$121,093,050
04/30/1999	\$2,862,647	\$7,890,374	\$163,974	\$95,517,904	\$106,434,898
05/31/1999	\$4,931,542	\$7,901,604	\$158,324	\$86,008,892	\$99,000,362
06/30/1999	\$5,565,867	\$9,069,250	\$167,398	\$93,069,187	\$107,871,702
07/31/1999	\$6,054,503	\$12,596,669	\$221,736	\$108,724,410	\$127,597,318
08/31/1999	\$5,971,740	\$10,965,011	\$237,297	\$106,149,836	\$123,323,884
09/30/1999	\$6,030,412	\$12,079,712	\$230,367	\$100,511,105	\$118,851,596
10/31/1999	\$5,925,878	\$11,438,935	\$219,172	\$89,580,558	\$107,164,543
11/30/1999	\$5,983,240	\$12,099,469	\$237,212	\$86,577,348	\$104,897,269
12/31/1999	\$6,110,509	\$14,332,585	\$291,757	\$96,605,896	\$117,340,747
Total	\$53,747,506	\$125,264,915	\$2,388,782	\$1,205,494,456	\$1,386,895,659

Nantucket Electric

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/1999	\$0	\$96,051	\$0	\$1,027,663	\$1,123,714
02/28/1999	\$0	\$89,284	\$0	\$891,174	\$980,458
03/31/1999	\$0	\$95,404	\$0	\$880,583	\$975,987
04/30/1999	\$0	\$90,370	\$200	\$821,560	\$912,129
05/31/1999	\$0	\$78,335	\$132	\$759,525	\$837,992
06/30/1999	\$0	\$95,746	\$110	\$905,062	\$1,000,918
07/31/1999	\$0	\$134,711	\$26	\$1,206,025	\$1,340,763
08/31/1999	\$0	\$169,909	\$54	\$1,279,772	\$1,449,735
09/30/1999	\$0	\$187,198	\$42	\$1,373,178	\$1,560,418
10/31/1999	\$0	\$123,083	\$32	\$884,384	\$1,007,499
11/30/1999	\$0	\$122,057	\$28	\$779,326	\$901,411
12/31/1999	\$0	\$164,787	\$54	\$926,200	\$1,091,041
Total	\$0	\$1,446,934	\$678	\$11,734,452	\$13,182,064

Combined

01/31/1999	\$427,345	\$8,806,485	\$137,514	\$122,309,870	\$131,681,214
02/28/1999	\$1,835,969	\$8,958,719	\$164,489	\$112,784,070	\$123,743,247
03/31/1999	\$2,047,854	\$9,406,841	\$159,541	\$110,454,801	\$122,069,037
04/30/1999	\$2,862,647	\$7,980,743	\$164,173	\$96,339,464	\$107,347,028
05/31/1999	\$4,931,542	\$7,979,939	\$158,456	\$86,768,417	\$99,838,354
06/30/1999	\$5,565,867	\$9,164,996	\$167,508	\$93,974,248	\$108,872,620
07/31/1999	\$6,054,503	\$12,731,380	\$221,762	\$109,930,436	\$128,938,081
08/31/1999	\$5,971,740	\$11,134,920	\$237,351	\$107,429,608	\$124,773,619
09/30/1999	\$6,030,412	\$12,266,910	\$230,409	\$101,884,282	\$120,412,014
10/31/1999	\$5,925,878	\$11,562,018	\$219,204	\$90,464,942	\$108,172,042
11/30/1999	\$5,983,240	\$12,221,526	\$237,240	\$87,356,674	\$105,798,680
12/31/1999	\$6,110,509	\$14,497,371	\$291,811	\$97,532,096	\$118,431,788
Total	\$53,747,506	\$126,711,849	\$2,389,460	\$1,217,228,908	\$1,400,077,723

2000 Electric Revenues

Massachusetts Electric

Source: Monthly Revenue Reports

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2000	\$5,818,669	\$15,911,494	\$360,318	\$99,755,668	\$121,846,148
02/28/2000	\$5,795,409	\$18,296,780	\$409,405	\$104,257,824	\$128,759,418
03/31/2000	\$5,010,952	\$18,020,502	\$392,480	\$94,064,899	\$117,488,834
04/30/2000	\$4,216,426	\$17,565,994	\$356,591	\$86,204,824	\$108,343,834
05/31/2000	\$3,618,053	\$20,382,357	\$1,147,758	\$96,385,632	\$121,533,800
06/30/2000	\$3,158,768	\$23,227,504	\$1,466,677	\$103,307,822	\$131,160,771
07/31/2000	\$3,457,729	\$27,103,582	\$1,490,942	\$113,199,779	\$145,252,032
08/31/2000	\$2,887,136	\$27,270,773	\$1,445,249	\$108,988,035	\$140,591,193
09/30/2000	\$3,183,304	\$28,159,087	\$1,475,809	\$110,772,855	\$143,591,055
10/31/2000	\$2,956,970	\$27,075,905	\$1,327,229	\$102,044,770	\$133,404,875
11/30/2000	\$2,860,260	\$26,896,191	\$1,335,893	\$99,840,934	\$130,933,277
12/31/2000	\$2,715,514	\$34,910,968	\$1,562,305	\$112,419,869	\$151,608,656
Total	\$45,679,192	\$284,821,137	\$12,770,656	\$1,231,242,910	\$1,574,513,895

Nantucket Electric

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2000	\$0	\$247,530	\$66	\$944,177	\$1,191,773
02/28/2000	\$0	\$234,732	\$139	\$953,708	\$1,188,579
03/31/2000	\$0	\$188,741	\$231	\$859,388	\$1,048,360
04/30/2000	\$0	\$160,131	\$322	\$705,507	\$865,960
05/31/2000	\$0	\$173,871	\$202	\$747,894	\$921,967
06/30/2000	\$0	\$208,461	\$284	\$863,885	\$1,072,629
07/31/2000	\$0	\$252,068	\$283	\$1,024,992	\$1,277,343
08/31/2000	\$0	\$295,746	\$188	\$1,161,858	\$1,457,791
09/30/2000	\$0	\$295,991	\$175	\$1,103,244	\$1,399,411
10/31/2000	\$0	\$239,084	\$272	\$839,327	\$1,078,682
11/30/2000	\$0	\$202,315	\$342	\$708,934	\$911,591
12/31/2000	\$0	\$332,044	\$505	\$944,499	\$1,277,048
Total	\$0	\$2,830,714	\$3,010	\$10,857,411	\$13,691,134

Combined

01/31/2000	\$5,818,669	\$16,159,024	\$360,385	\$100,699,844	\$123,037,921
02/28/2000	\$5,795,409	\$18,531,513	\$409,544	\$105,211,532	\$129,947,997
03/31/2000	\$5,010,952	\$18,209,243	\$392,711	\$94,924,287	\$118,537,194
04/30/2000	\$4,216,426	\$17,726,125	\$356,913	\$86,910,331	\$109,209,795
05/31/2000	\$3,618,053	\$20,556,228	\$1,147,960	\$97,133,526	\$122,455,767
06/30/2000	\$3,158,768	\$23,435,965	\$1,466,961	\$104,171,707	\$132,233,400
07/31/2000	\$3,457,729	\$27,355,651	\$1,491,224	\$114,224,770	\$146,529,375
08/31/2000	\$2,887,136	\$27,566,518	\$1,445,436	\$110,149,893	\$142,048,984
09/30/2000	\$3,183,304	\$28,455,078	\$1,475,984	\$111,876,099	\$144,990,466
10/31/2000	\$2,956,970	\$27,314,989	\$1,327,501	\$102,884,097	\$134,483,558
11/30/2000	\$2,860,260	\$27,098,506	\$1,336,235	\$100,549,868	\$131,844,868
12/31/2000	\$2,715,514	\$35,243,011	\$1,562,811	\$113,364,367	\$152,885,704
Total	\$45,679,192	\$287,651,851	\$12,773,665	\$1,242,100,321	\$1,588,205,029

2001 Electric Revenues

Massachusetts Electric

Source: Monthly Revenue Reports

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2001	\$3,008,021	\$43,271,066	\$2,432,669	\$136,601,343	\$185,313,100
02/28/2001	\$2,667,234	\$39,440,235	\$2,803,090	\$128,948,054	\$173,858,613
03/31/2001	\$3,564,991	\$40,353,828	\$679,391	\$130,507,611	\$175,105,820
04/30/2001	\$939,905	\$39,045,990	\$1,890,844	\$119,730,234	\$161,606,972
05/31/2001	\$1,923,509	\$41,209,528	\$1,686,562	\$110,440,089	\$155,259,688
06/30/2001	\$2,350,511	\$49,150,427	\$1,797,699	\$117,352,573	\$170,651,210
07/31/2001	\$3,441,943	\$55,156,443	\$2,223,710	\$137,401,437	\$198,223,532
08/31/2001	\$4,839,650	\$52,940,316	\$2,406,321	\$147,503,549	\$207,689,837
09/30/2001	\$5,906,865	\$51,537,042	\$2,396,589	\$147,821,184	\$207,661,679
10/31/2001	\$6,498,787	\$40,482,586	\$1,937,915	\$127,659,466	\$176,578,754
11/30/2001	\$7,016,900	\$39,884,630	\$1,973,855	\$124,215,323	\$173,090,708
12/31/2001	\$7,888,725	\$36,102,964	\$2,206,789	\$129,700,893	\$175,899,371
Total	\$50,047,040	\$528,575,054	\$24,435,434	\$1,557,881,757	\$2,160,939,286

Nantucket Electric

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2001	\$0	\$368,862	\$582	\$1,087,328	\$1,456,772
02/28/2001	\$0	\$304,274	\$604	\$898,902	\$1,203,780
03/31/2001	\$0	\$311,282	\$636	\$872,889	\$1,184,806
04/30/2001	\$0	\$307,790	\$573	\$782,408	\$1,090,771
05/31/2001	\$0	\$292,484	\$768	\$711,996	\$1,005,248
06/30/2001	\$0	\$418,372	\$771	\$904,635	\$1,323,778
07/31/2001	\$0	\$536,780	\$845	\$1,128,346	\$1,665,970
08/31/2001	\$0	\$593,102	\$1,046	\$1,197,211	\$1,791,359
09/30/2001	\$0	\$658,373	\$1,044	\$1,351,791	\$2,011,208
10/31/2001	\$0	\$460,766	\$951	\$943,033	\$1,404,750
11/30/2001	\$0	\$378,086	\$682	\$817,885	\$1,196,653
12/31/2001	\$0	\$398,078	\$932	\$923,006	\$1,322,017
Total	\$0	\$5,028,250	\$9,434	\$11,619,429	\$16,657,113

Combined

01/31/2001	\$3,008,021	\$43,639,929	\$2,433,252	\$137,688,671	\$186,769,873
02/28/2001	\$2,667,234	\$39,744,509	\$2,803,694	\$129,846,956	\$175,062,393
03/31/2001	\$3,564,991	\$40,665,110	\$680,026	\$131,380,500	\$176,290,627
04/30/2001	\$939,905	\$39,353,779	\$1,891,417	\$120,512,642	\$162,697,743
05/31/2001	\$1,923,509	\$41,502,011	\$1,687,330	\$111,152,086	\$156,264,936
06/30/2001	\$2,350,511	\$49,568,799	\$1,798,470	\$118,257,208	\$171,974,988
07/31/2001	\$3,441,943	\$55,693,222	\$2,224,554	\$138,529,783	\$199,889,503
08/31/2001	\$4,839,650	\$53,533,419	\$2,407,367	\$148,700,760	\$209,481,196
09/30/2001	\$5,906,865	\$52,195,415	\$2,397,633	\$149,172,975	\$209,672,887
10/31/2001	\$6,498,787	\$40,943,352	\$1,938,866	\$128,602,499	\$177,983,504
11/30/2001	\$7,016,900	\$40,262,716	\$1,974,537	\$125,033,208	\$174,287,361
12/31/2001	\$7,888,725	\$36,501,042	\$2,207,721	\$130,623,900	\$177,221,388
Total	\$50,047,040	\$533,603,304	\$24,444,868	\$1,569,501,186	\$2,177,596,399

2002 Electric Revenues

Massachusetts Electric

Source: Monthly Revenue Reports

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2002	\$9,751,725	\$42,227,471	\$2,455,639	\$139,044,530	\$193,479,365
02/28/2002	\$9,345,756	\$36,411,153	\$2,015,413	\$110,343,358	\$158,115,681
03/31/2002	\$9,735,363	\$33,867,475	\$2,025,180	\$104,617,383	\$150,245,401
04/30/2002	\$10,757,957	\$23,194,665	\$1,926,196	\$104,572,062	\$140,450,880
05/31/2002	\$11,452,018	\$28,565,873	\$1,817,301	\$94,163,720	\$135,998,913
06/30/2002	\$12,183,461	\$28,218,417	\$1,986,472	\$98,921,369	\$141,309,719
07/31/2002	\$12,635,894	\$33,513,100	\$2,178,042	\$106,808,804	\$155,135,840
08/31/2002	\$12,475,465	\$36,891,202	\$2,131,860	\$102,136,778	\$153,635,306
09/30/2002	\$12,601,975	\$34,708,352	\$1,958,936	\$96,811,978	\$146,081,241
10/31/2002	\$12,550,954	\$30,165,962	\$1,656,996	\$84,470,626	\$128,844,537
11/30/2002	\$11,938,153	\$30,261,298	\$1,719,240	\$87,104,049	\$131,022,739
12/31/2002	\$12,019,494	\$35,176,706	\$2,177,321	\$99,327,577	\$148,701,098
Total	\$137,448,216	\$393,201,673	\$24,048,597	\$1,228,322,234	\$1,783,020,720

Nantucket Electric

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2002	\$0	\$426,274	\$915	\$903,782	\$1,330,971
02/28/2002	\$0	\$418,526	\$1,285	\$771,685	\$1,191,497
03/31/2002	\$2,896	\$372,070	\$1,214	\$724,205	\$1,100,385
04/30/2002	\$12,908	\$288,805	\$1,339	\$807,218	\$1,110,269
05/31/2002	\$10,150	\$293,693	\$1,072	\$619,664	\$924,579
06/30/2002	\$14,561	\$376,946	\$931	\$820,324	\$1,212,762
07/31/2002	\$15,931	\$461,251	\$959	\$950,787	\$1,428,929
08/31/2002	\$14,502	\$578,353	\$750	\$993,370	\$1,586,975
09/30/2002	\$14,472	\$585,718	\$755	\$1,008,164	\$1,609,109
10/31/2002	\$13,650	\$408,642	\$632	\$762,711	\$1,185,635
11/30/2002	\$13,327	\$352,273	\$886	\$714,590	\$1,081,076
12/31/2002	\$13,675	\$383,071	\$1,166	\$814,166	\$1,212,078
Total	\$126,072	\$4,945,621	\$11,905	\$9,890,667	\$14,974,265

Combined

01/31/2002	\$9,751,725	\$42,653,744	\$2,456,554	\$139,948,313	\$194,810,336
02/28/2002	\$9,345,756	\$36,829,680	\$2,016,699	\$111,115,043	\$159,307,178
03/31/2002	\$9,738,259	\$34,239,545	\$2,026,394	\$105,341,588	\$151,345,785
04/30/2002	\$10,770,865	\$23,483,470	\$1,927,535	\$105,379,280	\$141,561,150
05/31/2002	\$11,462,168	\$28,859,566	\$1,818,374	\$94,783,384	\$136,923,492
06/30/2002	\$12,198,022	\$28,595,363	\$1,987,402	\$99,741,694	\$142,522,480
07/31/2002	\$12,651,826	\$33,974,351	\$2,179,002	\$107,759,591	\$156,564,769
08/31/2002	\$12,489,967	\$37,469,555	\$2,132,610	\$103,130,148	\$155,222,280
09/30/2002	\$12,616,448	\$35,294,069	\$1,959,691	\$97,820,142	\$147,690,351
10/31/2002	\$12,564,604	\$30,574,603	\$1,657,628	\$85,233,337	\$130,030,172
11/30/2002	\$11,951,479	\$30,613,571	\$1,720,126	\$87,818,639	\$132,103,815
12/31/2002	\$12,033,169	\$35,559,778	\$2,178,487	\$100,141,742	\$149,913,176
Total	\$137,574,287	\$398,147,295	\$24,060,501	\$1,238,212,901	\$1,797,994,984

2003 Electric Revenues

Massachusetts Electric

Source: Monthly Revenue Reports

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2003	\$11,968,642	\$40,523,924	\$2,307,881	\$108,685,438	\$163,485,885
02/28/2003	\$11,494,318	\$40,288,890	\$2,565,597	\$104,008,384	\$158,357,189
03/31/2003	\$11,155,330	\$37,039,481	\$2,289,711	\$96,708,287	\$147,192,808
04/30/2003	\$8,752,432	\$39,434,753	\$2,092,896	\$88,828,225	\$139,108,305
05/31/2003	\$8,754,780	\$41,417,243	\$1,973,175	\$85,051,022	\$137,196,219
06/30/2003	\$11,120,497	\$41,637,534	\$2,148,388	\$93,439,519	\$148,345,938
07/31/2003	\$13,157,484	\$48,007,747	\$2,711,833	\$109,364,302	\$173,241,366
08/31/2003	\$13,537,177	\$50,597,562	\$2,817,300	\$114,282,564	\$181,234,602
09/30/2003	\$14,082,719	\$46,595,245	\$2,734,090	\$110,470,717	\$173,882,772
10/31/2003	\$14,224,445	\$34,476,640	\$2,292,940	\$98,342,805	\$149,336,829
11/30/2003	\$14,538,696	\$35,835,825	\$2,206,049	\$95,332,129	\$147,912,700
12/31/2003	\$15,587,843	\$40,256,802	\$2,555,497	\$110,114,819	\$168,514,961
Total	\$148,374,364	\$496,111,643	\$28,695,357	\$1,214,628,211	\$1,887,809,575

Nantucket Electric

SERVICE PERIOD	TOTAL REVENUE FOR CUSTOMER GROUP				Total
	OPEN ACCESS	DEFAULT SRV.	STAND SRV. 3	STAND SRV. 1	
01/31/2003	\$14,169	\$468,013	\$1,587	\$906,548	\$1,390,317
02/28/2003	\$12,439	\$489,259	\$1,992	\$881,786	\$1,385,476
03/31/2003	\$13,638	\$450,648	\$2,251	\$825,530	\$1,292,066
04/30/2003	\$12,517	\$415,676	\$1,779	\$706,685	\$1,136,658
05/31/2003	\$11,418	\$384,007	\$1,606	\$680,522	\$1,077,553
06/30/2003	\$15,155	\$530,617	\$1,878	\$827,236	\$1,374,886
07/31/2003	\$20,243	\$601,347	\$1,989	\$953,065	\$1,576,643
08/31/2003	\$22,909	\$803,468	\$1,851	\$1,147,666	\$1,975,894
09/30/2003	\$21,966	\$767,703	\$1,671	\$1,113,081	\$1,904,421
10/31/2003	\$23,778	\$514,051	\$1,507	\$863,379	\$1,402,715
11/30/2003	\$24,335	\$432,515	\$1,746	\$755,609	\$1,214,205
12/31/2003	\$24,144	\$494,867	\$2,395	\$921,540	\$1,442,945
Total	\$216,712	\$6,352,170	\$22,252	\$10,582,645	\$17,173,779

Combined

01/31/2003	\$11,982,811	\$40,991,937	\$2,309,468	\$109,591,986	\$164,876,203
02/28/2003	\$11,506,757	\$40,778,148	\$2,567,590	\$104,890,170	\$159,742,665
03/31/2003	\$11,168,968	\$37,490,128	\$2,291,963	\$97,533,816	\$148,484,875
04/30/2003	\$8,764,950	\$39,850,429	\$2,094,674	\$89,534,910	\$140,244,963
05/31/2003	\$8,766,197	\$41,801,250	\$1,974,781	\$85,731,544	\$138,273,772
06/30/2003	\$11,135,652	\$42,168,151	\$2,150,266	\$94,266,755	\$149,720,824
07/31/2003	\$13,177,727	\$48,609,094	\$2,713,821	\$110,317,367	\$174,818,009
08/31/2003	\$13,560,086	\$51,401,029	\$2,819,151	\$115,430,229	\$183,210,496
09/30/2003	\$14,104,686	\$47,362,948	\$2,735,761	\$111,583,798	\$175,787,194
10/31/2003	\$14,248,223	\$34,990,691	\$2,294,446	\$99,206,184	\$150,739,544
11/30/2003	\$14,563,032	\$36,268,339	\$2,207,796	\$96,087,738	\$149,126,905
12/31/2003	\$15,611,987	\$40,751,668	\$2,557,892	\$111,036,359	\$169,957,906
Total	\$148,591,076	\$502,463,813	\$28,717,609	\$1,225,210,857	\$1,904,983,354

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

AG-MECO-1-2

Request:

Please provide the following monthly data for the Company for the period from January, 2001 through December, 2003.

- A. Monthly billed revenue by rate class (R1, R2 etc) by energy supply (default, standard offer, competitive).
- B. Monthly KWh by rate class (R1, R2 etc) by energy supply (default, standard offer, competitive).

Please supply the data in an Excel spreadsheet file as well as in a paper version.

Response:

Please see the attachments to this response for the information requested. Attachment 1 contains data for calendar year 2001, Attachment 2 contains data for 2002, and Attachment 3 contains data for 2003. The data is presented on the basis of billing month, and the billed revenue reflects only those items that the Company bills which are considered revenue to the Company (for example, sales tax, supplier charges, arrears interest, and the renewables charge are excluded, as the Company does not consider the renewables charge as revenue, as it is forwarded on to the trust).

Response prepared by or under the supervision of: Theresa M. Burns

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

Attachment 1 to AG-MECO-1-2

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type for Calendar Year 2001

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
0101	SO1	E1	-	-	\$11,651
0201	SO1	E1	-	-	\$7,890
0301	SO1	E1	-	-	\$7,435
0401	SO1	E1	-	-	\$5,912
0501	SO1	E1	-	-	\$4,630
0601	SO1	E1	-	-	\$3,743
0701	SO1	E1	-	-	\$2,026
0801	SO1	E1	-	-	\$1,987
0901	SO1	E1	-	-	\$1,960
1001	SO1	E1	-	-	\$2,206
1101	SO1	E1	-	-	\$3,442
1201	SO1	E1	-	-	\$6,736
0101	DEF	G1	35,036	53,791,834	\$3,515,453
0201	DEF	G1	35,631	46,509,730	\$3,074,500
0301	DEF	G1	36,447	48,658,586	\$3,211,884
0401	DEF	G1	37,100	45,863,423	\$3,046,574
0501	DEF	G1	37,615	45,270,073	\$6,343,878
0601	DEF	G1	38,164	46,008,781	\$7,542,199
0701	DEF	G1	38,457	54,729,475	\$8,845,660
0801	DEF	G1	38,684	54,968,282	\$8,894,294
0901	DEF	G1	39,305	56,560,817	\$9,137,221
1001	DEF	G1	39,752	47,788,671	\$7,781,171
1101	DEF	G1	39,559	47,760,879	\$7,321,393
1201	DEF	G1	39,355	47,553,042	\$6,532,546
0101	OA	G1	953	1,929,011	\$123,074
0201	OA	G1	951	1,646,415	\$106,071
0301	OA	G1	677	1,783,424	\$114,762
0401	OA	G1	621	996,695	\$64,164
0501	OA	G1	620	831,093	\$58,746
0601	OA	G1	621	1,070,281	\$64,873
0701	OA	G1	719	1,230,598	\$77,908
0801	OA	G1	1,059	1,322,163	\$84,709
0901	OA	G1	1,470	2,069,445	\$131,616
1001	OA	G1	1,770	2,626,313	\$170,137
1101	OA	G1	2,842	3,446,740	\$220,135
1201	OA	G1	3,666	5,838,766	\$373,330
0101	SO1	G1	84,733	131,985,628	\$14,542,835
0201	SO1	G1	84,188	113,638,871	\$13,628,791
0301	SO1	G1	83,671	113,488,649	\$13,575,541
0401	SO1	G1	83,101	110,282,135	\$13,238,726
0501	SO1	G1	82,678	89,248,743	\$10,302,788
0601	SO1	G1	82,210	100,960,043	\$12,175,195
0701	SO1	G1	81,734	116,473,581	\$14,727,630
0801	SO1	G1	81,135	116,579,401	\$15,176,585
0901	SO1	G1	80,550	116,123,114	\$15,372,563
1001	SO1	G1	79,622	99,145,492	\$13,172,313
1101	SO1	G1	79,192	94,623,103	\$12,597,111
1201	SO1	G1	78,543	100,830,497	\$13,370,597
0101	DEF	G2	2,891	56,112,274	\$2,108,708
0201	DEF	G2	2,951	49,896,377	\$1,961,804
0301	DEF	G2	3,075	50,583,262	\$1,983,569
0401	DEF	G2	3,130	49,761,319	\$2,025,906
0501	DEF	G2	3,157	50,446,835	\$5,302,258
0601	DEF	G2	3,193	53,671,116	\$6,734,394
0701	DEF	G2	3,158	57,042,237	\$8,053,364
0801	DEF	G2	3,112	55,012,876	\$8,331,614
0901	DEF	G2	3,044	57,917,134	\$8,101,535
1001	DEF	G2	3,011	50,519,057	\$5,885,533
1101	DEF	G2	2,825	64,992,481	\$6,835,958
1201	DEF	G2	2,769	24,269,304	\$2,824,650
0101	OA	G2	187	5,353,296	\$205,703
0201	OA	G2	186	4,903,922	\$191,281
0301	OA	G2	135	5,125,701	\$199,921
0401	OA	G2	128	3,585,078	\$146,001
0501	OA	G2	128	3,243,367	\$141,923
0601	OA	G2	145	3,039,151	\$131,600
0701	OA	G2	196	3,646,878	\$150,348
0801	OA	G2	351	5,211,328	\$217,458
0901	OA	G2	595	7,749,626	\$320,692
1001	OA	G2	782	13,344,849	\$548,064
1101	OA	G2	1,337	16,792,597	\$678,779
1201	OA	G2	1,550	21,916,073	\$870,023
0101	SO1	G2	12,517	234,051,310	\$19,352,415
0201	SO1	G2	12,452	199,941,744	\$18,853,218
0301	SO1	G2	12,397	198,466,460	\$18,696,117
0401	SO1	G2	12,330	186,176,663	\$17,810,274
0501	SO1	G2	12,270	182,395,743	\$17,767,135
0601	SO1	G2	12,218	190,747,403	\$18,465,523
0701	SO1	G2	12,173	206,790,310	\$20,702,743
0801	SO1	G2	12,054	208,755,260	\$22,474,480
0901	SO1	G2	11,870	220,653,536	\$23,657,391
1001	SO1	G2	11,703	187,994,072	\$20,503,784
1101	SO1	G2	11,332	175,476,097	\$19,038,702
1201	SO1	G2	11,219	165,781,637	\$17,846,722
0101	DEF	G3	524	127,980,199	\$3,830,768
0201	DEF	G3	541	138,670,685	\$4,252,583
0301	DEF	G3	597	143,128,307	\$4,436,916
0401	DEF	G3	622	155,671,785	\$4,880,286
0501	DEF	G3	611	160,775,539	\$15,425,771
0601	DEF	G3	592	155,490,590	\$17,984,730
0701	DEF	G3	541	136,157,176	\$18,136,044
0801	DEF	G3	515	104,009,134	\$14,971,340
0901	DEF	G3	501	99,391,309	\$12,832,290
1001	DEF	G3	475	79,735,086	\$8,626,103
1101	DEF	G3	451	76,274,445	\$7,859,755

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type for Calendar Year 2001

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1201	DEF	G3	440	80,599,598	\$7,989,259
0101	OA	G3	172	88,118,030	\$2,581,613
0201	OA	G3	172	76,309,202	\$2,288,308
0301	OA	G3	130	78,008,262	\$2,310,658
0401	OA	G3	127	50,547,904	\$1,533,378
0501	OA	G3	133	53,440,996	\$1,673,018
0601	OA	G3	166	69,213,250	\$2,101,383
0701	OA	G3	234	104,401,586	\$3,161,604
0801	OA	G3	320	146,767,341	\$4,483,236
0901	OA	G3	413	175,363,962	\$5,306,488
1001	OA	G3	472	185,817,144	\$5,606,583
1101	OA	G3	551	195,280,329	\$5,936,420
1201	OA	G3	606	208,627,208	\$6,125,438
0101	SO1	G3	1,977	489,915,199	\$37,355,910
0201	SO1	G3	1,980	445,760,734	\$38,394,020
0301	SO1	G3	1,971	442,841,070	\$38,460,034
0401	SO1	G3	1,968	414,856,827	\$36,298,571
0501	SO1	G3	1,989	420,859,631	\$37,082,253
0601	SO1	G3	1,988	436,889,316	\$38,188,358
0701	SO1	G3	1,986	448,360,360	\$41,617,607
0801	SO1	G3	1,942	447,742,251	\$44,760,058
0901	SO1	G3	1,878	446,035,713	\$44,543,259
1001	SO1	G3	1,852	410,226,856	\$40,818,003
1101	SO1	G3	1,812	387,040,385	\$38,710,683
1201	SO1	G3	1,789	363,707,523	\$36,281,546
0101	SO1	I	-	92,280	\$3,934
0101	DEF	R1	245,892	167,251,683	\$9,207,885
0201	DEF	R1	247,382	138,180,879	\$7,867,948
0301	DEF	R1	249,775	140,406,102	\$7,983,940
0401	DEF	R1	251,637	121,010,624	\$7,134,750
0501	DEF	R1	253,695	103,107,490	\$13,893,894
0601	DEF	R1	256,678	109,406,654	\$16,709,108
0701	DEF	R1	260,051	133,478,702	\$20,065,402
0801	DEF	R1	263,089	137,828,297	\$20,737,854
0901	DEF	R1	270,010	142,846,081	\$21,481,287
1001	DEF	R1	274,373	118,402,555	\$18,067,490
1101	DEF	R1	280,195	123,331,620	\$17,653,670
1201	DEF	R1	279,217	149,198,548	\$18,911,662
0101	OA	R1	485	704,308	\$35,316
0201	OA	R1	480	565,600	\$28,852
0301	OA	R1	306	600,455	\$30,461
0401	OA	R1	264	330,976	\$16,798
0501	OA	R1	262	264,404	\$13,625
0601	OA	R1	240	258,772	\$13,364
0701	OA	R1	300	290,968	\$14,766
0801	OA	R1	410	313,329	\$16,169
0901	OA	R1	447	437,825	\$22,649
1001	OA	R1	440	436,124	\$22,569
1101	OA	R1	523	536,811	\$27,327
1201	OA	R1	3,958	595,217	\$30,558
0101	SO1	R1	753,100	649,305,304	\$63,413,731
0201	SO1	R1	748,729	524,775,923	\$56,643,452
0301	SO1	R1	744,679	519,627,127	\$56,150,309
0401	SO1	R1	740,256	460,661,378	\$50,200,237
0501	SO1	R1	736,451	397,047,823	\$43,323,466
0601	SO1	R1	732,144	425,653,905	\$46,664,380
0701	SO1	R1	727,498	517,644,098	\$58,517,597
0801	SO1	R1	723,621	526,057,275	\$63,119,561
0901	SO1	R1	724,599	517,365,256	\$62,276,054
1001	SO1	R1	717,469	419,140,745	\$51,075,273
1101	SO1	R1	716,935	413,766,776	\$51,548,422
1201	SO1	R1	711,060	503,878,117	\$59,449,671
0101	DEF	R2	11,371	8,341,818	\$635,337
0201	DEF	R2	12,370	7,668,548	\$664,107
0301	DEF	R2	13,034	8,195,938	\$709,636
0401	DEF	R2	14,041	7,751,921	\$677,059
0501	DEF	R2	14,760	6,489,065	\$575,526
0601	DEF	R2	15,336	6,864,069	\$609,626
0701	DEF	R2	15,565	8,234,246	\$759,552
0801	DEF	R2	15,677	8,423,988	\$830,475
0901	DEF	R2	15,727	8,494,057	\$850,214
1001	DEF	R2	15,460	6,980,065	\$707,096
1101	DEF	R2	15,686	7,424,557	\$747,225
1201	DEF	R2	16,384	9,243,905	\$921,125
0101	OA	R2	-	466	\$16
0201	OA	R2	-	-	\$0
0301	OA	R2	-	-	\$0
0401	OA	R2	-	-	\$0
0501	OA	R2	-	-	\$0
0601	OA	R2	-	-	\$0
0701	OA	R2	-	-	\$0
0801	OA	R2	-	-	\$0
0901	OA	R2	-	-	\$0
1001	OA	R2	-	-	\$0
1101	OA	R2	-	-	\$0
1201	OA	R2	57	1,645	\$53
0101	SO1	R2	49,056	31,970,975	\$2,413,365
0201	SO1	R2	51,415	27,717,060	\$2,388,141
0301	SO1	R2	52,674	28,748,999	\$2,477,371
0401	SO1	R2	54,351	26,498,690	\$2,296,299
0501	SO1	R2	55,187	23,361,652	\$2,047,233
0601	SO1	R2	55,769	23,900,305	\$2,094,631
0701	SO1	R2	56,070	29,146,553	\$2,655,658
0801	SO1	R2	56,034	29,949,419	\$2,950,902
0901	SO1	R2	55,945	29,516,161	\$2,913,242

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type for Calendar Year 2001

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1001	SO1	R2	53,860	23,656,323	\$2,369,146
1101	SO1	R2	53,277	24,024,057	\$2,400,817
1201	SO1	R2	53,837	28,468,748	\$2,810,233
0101	DEF	R4	65	294,518	\$12,665
0201	DEF	R4	65	243,866	\$10,539
0301	DEF	R4	64	230,453	\$10,296
0401	DEF	R4	63	171,660	\$8,073
0501	DEF	R4	61	101,910	\$13,141
0601	DEF	R4	59	105,435	\$15,428
0701	DEF	R4	57	85,181	\$12,929
0801	DEF	R4	57	83,977	\$12,715
0901	DEF	R4	57	90,546	\$13,828
1001	DEF	R4	54	82,376	\$12,617
1101	DEF	R4	52	93,951	\$12,793
1201	DEF	R4	52	125,494	\$14,867
0101	OA	R4	3	20,630	\$1,020
0201	OA	R4	3	19,872	\$995
0301	OA	R4	2	19,884	\$980
0401	OA	R4	2	11,648	\$567
0501	OA	R4	2	9,320	\$468
0601	OA	R4	2	6,098	\$300
0701	OA	R4	3	16,543	\$815
0801	OA	R4	3	10,169	\$515
0901	OA	R4	3	24,036	\$1,390
1001	OA	R4	3	16,659	\$893
1101	OA	R4	4	17,355	\$889
1201	OA	R4	4	19,258	\$974
0101	SO1	R4	256	2,806,869	\$224,232
0201	SO1	R4	254	2,267,283	\$201,985
0301	SO1	R4	255	2,239,496	\$198,621
0401	SO1	R4	256	1,766,336	\$160,938
0501	SO1	R4	255	1,064,055	\$101,088
0601	SO1	R4	255	949,082	\$96,391
0701	SO1	R4	256	720,342	\$76,560
0801	SO1	R4	254	800,798	\$93,497
0901	SO1	R4	254	793,562	\$93,244
1001	SO1	R4	233	852,042	\$94,326
1101	SO1	R4	233	1,106,563	\$116,551
1201	SO1	R4	233	1,559,423	\$163,821
0101	DEF	ST	207	3,239,970	\$423,154
0201	DEF	ST	216	2,623,919	\$358,755
0301	DEF	ST	218	2,437,511	\$360,199
0401	DEF	ST	230	2,146,354	\$350,653
0501	DEF	ST	232	2,100,023	\$523,070
0601	DEF	ST	228	2,023,312	\$582,940
0701	DEF	ST	226	1,868,750	\$579,690
0801	DEF	ST	226	1,915,791	\$585,539
0901	DEF	ST	226	2,407,320	\$629,192
1001	DEF	ST	207	2,565,765	\$570,331
1101	DEF	ST	208	2,803,083	\$578,528
1201	DEF	ST	129	1,277,539	\$227,848
0101	OA	ST	26	578,861	\$61,280
0201	OA	ST	26	467,189	\$51,726
0301	OA	ST	26	423,837	\$50,957
0401	OA	ST	26	256,472	\$36,375
0501	OA	ST	16	224,370	\$35,730
0601	OA	ST	16	225,538	\$38,991
0701	OA	ST	16	210,509	\$36,503
0801	OA	ST	17	229,849	\$37,563
0901	OA	ST	61	767,521	\$124,029
1001	OA	ST	83	1,024,689	\$150,541
1101	OA	ST	83	1,127,150	\$153,350
1201	OA	ST	163	3,659,314	\$488,349
0101	SO1	ST	841	12,500,109	\$2,168,512
0201	SO1	ST	833	10,109,570	\$1,869,046
0301	SO1	ST	832	9,049,251	\$1,785,461
0401	SO1	ST	831	8,092,734	\$1,716,044
0501	SO1	ST	831	7,053,369	\$1,635,296
0601	SO1	ST	830	7,119,915	\$1,757,830
0701	SO1	ST	830	6,607,091	\$1,695,096
0801	SO1	ST	830	6,794,043	\$1,700,645
0901	SO1	ST	791	8,135,840	\$1,862,740
1001	SO1	ST	786	8,549,516	\$1,799,325
1101	SO1	ST	785	9,188,989	\$1,845,412
1201	SO1	ST	783	10,324,321	\$1,981,380
			14,428,282	21,083,844,434	\$2,086,251,005

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

Attachment 2 to AG-MECO-1-2

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
0102	SO1	E1	-	67,471	\$8,549
0202	SO1	E1	-	56,104	\$6,780
0302	SO1	E1	-	50,698	\$6,204
0402	SO1	E1	-	137,440	\$15,413
0502	SO1	E1	-	31,124	\$4,084
0602	SO1	E1	-	16,333	\$2,820
0702	SO1	E1	-	18,677	\$2,967
0802	SO1	E1	-	15,890	\$2,538
0902	SO1	E1	-	6,848	\$1,503
1002	SO1	E1	-	6,730	\$1,382
1102	SO1	E1	-	31,330	\$3,690
1202	SO1	E1	-	55,199	\$5,861
0102	DEF	G1	39,636	53,415,943	\$7,205,531
0202	DEF	G1	40,049	49,235,349	\$6,573,556
0302	DEF	G1	40,737	47,530,078	\$6,358,037
0402	DEF	G1	41,076	45,893,487	\$6,141,641
0502	DEF	G1	40,338	45,779,407	\$5,925,688
0602	DEF	G1	40,067	46,736,065	\$6,014,269
0702	DEF	G1	40,765	54,254,283	\$6,920,007
0802	DEF	G1	41,451	59,388,965	\$7,571,237
0902	DEF	G1	42,107	57,608,117	\$7,350,341
1002	DEF	G1	42,552	50,758,032	\$6,498,346
1102	DEF	G1	43,313	50,321,575	\$6,214,380
1202	DEF	G1	44,855	57,448,856	\$6,502,021
0102	OA	G1	4,385	8,111,331	\$501,157
0202	OA	G1	4,758	8,398,454	\$505,434
0302	OA	G1	4,898	8,897,054	\$527,118
0402	OA	G1	5,169	9,079,538	\$548,801
0502	OA	G1	7,321	9,627,059	\$569,388
0602	OA	G1	9,468	12,430,607	\$757,428
0702	OA	G1	9,396	15,415,313	\$928,152
0802	OA	G1	9,315	15,509,991	\$930,834
0902	OA	G1	9,383	13,962,323	\$848,853
1002	OA	G1	9,456	12,737,085	\$788,267
1102	OA	G1	9,480	13,366,579	\$824,412
1202	OA	G1	8,971	14,997,540	\$905,995
0102	SO1	G1	77,706	111,790,332	\$14,057,405
0202	SO1	G1	77,116	100,541,183	\$11,921,857
0302	SO1	G1	76,737	94,385,165	\$11,211,096
0402	SO1	G1	75,885	91,404,861	\$10,885,352
0502	SO1	G1	75,062	87,119,894	\$9,908,995
0602	SO1	G1	73,490	90,536,623	\$10,787,575
0702	SO1	G1	72,900	103,975,992	\$11,666,721
0802	SO1	G1	72,414	109,435,415	\$11,352,762
0902	SO1	G1	72,047	103,775,798	\$10,793,373
1002	SO1	G1	71,567	88,876,201	\$9,319,898
1102	SO1	G1	71,377	88,455,904	\$9,265,831
1202	SO1	G1	71,483	101,710,105	\$10,573,902
0102	DEF	G2	2,753	49,712,890	\$5,354,703
0202	DEF	G2	2,765	40,554,811	\$4,492,207
0302	DEF	G2	2,776	39,216,884	\$4,205,628
0402	DEF	G2	2,718	38,841,507	\$4,011,939
0502	DEF	G2	2,682	36,553,894	\$3,660,575
0602	DEF	G2	2,689	40,521,016	\$3,735,923
0702	DEF	G2	2,767	44,606,089	\$4,082,743
0802	DEF	G2	2,889	48,693,539	\$4,399,816
0902	DEF	G2	2,931	51,947,798	\$4,710,015
1002	DEF	G2	2,964	46,331,142	\$4,255,441
1102	DEF	G2	3,022	44,201,660	\$3,985,244
1202	DEF	G2	3,192	47,827,006	\$4,178,378
0102	OA	G2	1,732	38,852,321	\$1,439,963
0202	OA	G2	1,925	33,856,000	\$1,227,818
0302	OA	G2	2,014	38,313,561	\$1,421,056
0402	OA	G2	2,131	39,642,434	\$1,516,215
0502	OA	G2	2,225	40,416,545	\$1,576,088
0602	OA	G2	2,283	45,992,691	\$1,741,252
0702	OA	G2	2,150	49,871,672	\$1,825,724
0802	OA	G2	2,113	50,527,717	\$1,775,767
0902	OA	G2	2,163	47,565,979	\$1,749,859
1002	OA	G2	2,217	45,100,177	\$1,758,236
1102	OA	G2	2,236	45,110,901	\$1,700,992
1202	OA	G2	2,137	48,216,112	\$1,719,859
0102	SO1	G2	11,051	201,627,156	\$20,352,045
0202	SO1	G2	10,849	168,423,787	\$15,882,081
0302	SO1	G2	10,743	159,857,795	\$15,245,149
0402	SO1	G2	10,633	153,270,198	\$14,739,380
0502	SO1	G2	10,538	148,227,088	\$14,414,740
0602	SO1	G2	10,449	161,253,275	\$15,578,009
0702	SO1	G2	10,330	174,284,708	\$15,576,218
0802	SO1	G2	10,255	179,783,383	\$14,472,315
0902	SO1	G2	10,178	173,282,543	\$14,054,203
1002	SO1	G2	10,096	156,713,273	\$12,969,356
1102	SO1	G2	10,037	150,149,991	\$12,298,116
1202	SO1	G2	9,973	165,540,426	\$13,156,372
0102	DEF	G3	440	80,242,704	\$8,058,117
0202	DEF	G3	441	67,798,543	\$6,956,629
0302	DEF	G3	418	69,740,943	\$6,784,663
0402	DEF	G3	411	60,088,072	\$5,737,832
0502	DEF	G3	408	54,393,882	\$4,868,283
0602	DEF	G3	415	56,720,514	\$4,718,569
0702	DEF	G3	420	59,221,698	\$4,931,460
0802	DEF	G3	420	66,500,282	\$5,504,877
0902	DEF	G3	429	63,964,296	\$5,323,524
1002	DEF	G3	431	62,018,813	\$5,172,914
1102	DEF	G3	441	62,616,795	\$5,110,815

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1202	DEF	G3	491	66,891,712	\$5,203,813
0102	OA	G3	686	249,532,377	\$7,106,564
0202	OA	G3	760	246,981,942	\$6,683,558
0302	OA	G3	805	248,848,357	\$6,891,549
0402	OA	G3	845	279,687,967	\$7,811,152
0502	OA	G3	861	297,510,159	\$8,352,054
0602	OA	G3	864	315,305,320	\$8,741,234
0702	OA	G3	863	322,356,465	\$8,894,796
0802	OA	G3	863	322,338,268	\$8,733,662
0902	OA	G3	861	331,870,128	\$9,028,673
1002	OA	G3	863	322,640,424	\$9,036,524
1102	OA	G3	859	307,259,870	\$8,362,934
1202	OA	G3	816	312,148,085	\$8,302,913
0102	SO1	G3	1,724	387,597,566	\$36,270,004
0202	SO1	G3	1,669	330,554,539	\$28,515,569
0302	SO1	G3	1,647	314,090,075	\$27,316,753
0402	SO1	G3	1,626	291,907,526	\$25,477,044
0502	SO1	G3	1,618	300,324,583	\$26,232,515
0602	SO1	G3	1,609	308,830,006	\$26,915,455
0702	SO1	G3	1,609	319,702,760	\$26,039,729
0802	SO1	G3	1,604	319,725,992	\$23,442,756
0902	SO1	G3	1,604	321,486,494	\$23,455,098
1002	SO1	G3	1,603	302,841,301	\$22,254,162
1102	SO1	G3	1,600	298,803,157	\$21,601,045
1202	SO1	G3	1,597	319,274,031	\$22,812,134
0102	DEF	R1	279,708	176,766,622	\$21,779,386
0202	DEF	R1	279,022	152,374,260	\$18,590,791
0302	DEF	R1	271,352	135,985,840	\$16,706,284
0402	DEF	R1	271,152	126,421,252	\$7,419,353
0502	DEF	R1	275,216	117,117,753	\$14,232,011
0602	DEF	R1	279,975	119,649,586	\$13,964,409
0702	DEF	R1	284,240	155,196,295	\$17,872,314
0802	DEF	R1	287,447	173,733,453	\$19,811,815
0902	DEF	R1	291,957	159,846,873	\$17,740,922
1002	DEF	R1	294,248	130,023,014	\$14,465,977
1102	DEF	R1	297,893	146,116,516	\$15,102,792
1202	DEF	R1	304,810	191,025,888	\$19,466,652
0102	OA	R1	6,566	3,624,804	\$183,971
0202	OA	R1	6,837	5,037,452	\$250,037
0302	OA	R1	6,807	4,954,215	\$247,468
0402	OA	R1	7,560	4,527,729	\$229,069
0502	OA	R1	8,247	4,607,514	\$235,950
0602	OA	R1	8,277	4,991,687	\$257,169
0702	OA	R1	8,192	6,142,304	\$303,370
0802	OA	R1	8,072	6,699,348	\$323,374
0902	OA	R1	8,004	6,063,677	\$297,097
1002	OA	R1	7,922	5,018,420	\$256,968
1102	OA	R1	7,762	5,571,874	\$279,795
1202	OA	R1	7,635	6,975,429	\$338,542
0102	SO1	R1	708,284	579,745,408	\$65,309,470
0202	SO1	R1	706,598	488,603,787	\$51,796,167
0302	SO1	R1	714,458	458,675,541	\$48,890,945
0402	SO1	R1	703,814	422,866,136	\$51,638,168
0502	SO1	R1	704,169	391,090,305	\$41,799,099
0602	SO1	R1	702,475	410,216,692	\$44,261,620
0702	SO1	R1	696,974	525,469,183	\$52,145,871
0802	SO1	R1	692,037	567,542,590	\$51,530,746
0902	SO1	R1	692,031	512,427,189	\$47,349,836
1002	SO1	R1	687,925	408,892,760	\$38,657,742
1102	SO1	R1	690,014	446,991,336	\$42,264,127
1202	SO1	R1	693,624	558,402,580	\$50,881,624
0102	DEF	R2	17,242	11,775,731	\$1,084,484
0202	DEF	R2	17,907	10,636,682	\$902,170
0302	DEF	R2	18,730	10,431,034	\$895,302
0402	DEF	R2	19,281	9,967,901	\$858,651
0502	DEF	R2	19,611	9,082,218	\$787,914
0602	DEF	R2	20,029	8,970,641	\$782,981
0702	DEF	R2	20,063	10,937,343	\$867,686
0802	DEF	R2	20,068	11,972,690	\$850,861
0902	DEF	R2	19,954	10,911,562	\$778,793
1002	DEF	R2	19,872	9,056,814	\$659,797
1102	DEF	R2	19,863	10,384,714	\$745,854
1202	DEF	R2	20,027	13,736,089	\$963,859
0102	OA	R2	116	55,953	\$1,659
0202	OA	R2	133	71,763	\$2,081
0302	OA	R2	153	111,862	\$3,066
0402	OA	R2	180	98,495	\$2,787
0502	OA	R2	198	96,905	\$2,854
0602	OA	R2	202	104,565	\$3,090
0702	OA	R2	205	120,621	\$3,421
0802	OA	R2	204	138,633	\$3,771
0902	OA	R2	197	124,412	\$3,460
1002	OA	R2	197	102,236	\$3,021
1102	OA	R2	192	122,256	\$3,486
1202	OA	R2	191	155,213	\$4,293
0102	SO1	R2	55,091	34,128,520	\$3,122,252
0202	SO1	R2	55,916	30,037,126	\$2,537,967
0302	SO1	R2	57,205	28,681,717	\$2,436,168
0402	SO1	R2	57,347	26,974,584	\$2,302,658
0502	SO1	R2	57,666	25,026,809	\$2,150,588
0602	SO1	R2	57,844	25,384,381	\$2,181,412
0702	SO1	R2	57,676	31,759,245	\$2,482,575
0802	SO1	R2	57,254	34,844,903	\$2,433,108
0902	SO1	R2	57,042	31,222,322	\$2,193,016
1002	SO1	R2	56,489	25,057,158	\$1,792,465

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1102	SO1	R2	56,256	27,791,012	\$1,969,401
1202	SO1	R2	58,340	35,790,392	\$2,494,345
0102	DEF	R4	49	175,623	\$19,665
0202	DEF	R4	47	129,474	\$13,719
0302	DEF	R4	43	137,420	\$15,558
0402	DEF	R4	43	105,192	\$7,494
0502	DEF	R4	43	89,502	\$10,349
0602	DEF	R4	42	66,132	\$7,719
0702	DEF	R4	42	64,390	\$7,675
0802	DEF	R4	42	74,188	\$8,245
0902	DEF	R4	40	64,648	\$5,427
1002	DEF	R4	40	51,387	\$6,083
1102	DEF	R4	40	80,897	\$8,598
1202	DEF	R4	41	125,851	\$12,176
0102	OA	R4	7	27,145	\$1,298
0202	OA	R4	7	26,654	\$1,251
0302	OA	R4	7	28,941	\$1,474
0402	OA	R4	7	23,194	\$1,197
0502	OA	R4	7	18,856	\$974
0602	OA	R4	7	25,224	\$1,273
0702	OA	R4	7	24,680	\$1,297
0802	OA	R4	7	25,926	\$1,385
0902	OA	R4	7	23,556	\$1,236
1002	OA	R4	7	21,376	\$1,117
1102	OA	R4	7	27,309	\$1,366
1202	OA	R4	7	35,340	\$1,687
0102	SO1	R4	232	2,087,949	\$198,596
0202	SO1	R4	232	1,939,603	\$170,027
0302	SO1	R4	233	1,552,990	\$139,805
0402	SO1	R4	232	1,858,900	\$173,289
0502	SO1	R4	227	1,141,998	\$107,675
0602	SO1	R4	225	926,732	\$89,512
0702	SO1	R4	225	754,780	\$72,603
0802	SO1	R4	224	727,247	\$66,870
0902	SO1	R4	223	737,438	\$68,112
1002	SO1	R4	222	788,158	\$67,917
1102	SO1	R4	221	1,289,204	\$101,712
1202	SO1	R4	221	2,011,036	\$153,258
0102	DEF	ST	125	1,269,801	\$236,013
0202	DEF	ST	119	1,061,414	\$202,497
0302	DEF	ST	104	879,897	\$170,571
0402	DEF	ST	105	816,687	\$165,835
0502	DEF	ST	104	749,609	\$162,660
0602	DEF	ST	105	641,882	\$154,833
0702	DEF	ST	106	642,832	\$160,153
0802	DEF	ST	108	718,223	\$173,565
0902	DEF	ST	110	771,643	\$163,840
1002	DEF	ST	111	942,461	\$175,841
1102	DEF	ST	110	1,119,614	\$191,741
1202	DEF	ST	110	1,194,304	\$196,739
0102	OA	ST	169	4,002,281	\$517,113
0202	OA	ST	240	4,636,011	\$675,578
0302	OA	ST	255	4,003,130	\$646,527
0402	OA	ST	255	3,739,594	\$661,644
0502	OA	ST	257	3,611,524	\$724,858
0602	OA	ST	259	3,176,259	\$696,574
0702	OA	ST	259	3,220,626	\$695,065
0802	OA	ST	259	3,506,965	\$721,175
0902	OA	ST	258	3,847,243	\$687,269
1002	OA	ST	253	4,453,840	\$720,471
1102	OA	ST	255	5,282,037	\$778,493
1202	OA	ST	255	5,447,379	\$759,881
0102	SO1	ST	781	10981085	\$2,002,391
0202	SO1	ST	714	7892762	\$1,399,407
0302	SO1	ST	710	6468668	\$1,225,363
0402	SO1	ST	708	6017257	\$1,216,235
0502	SO1	ST	705	5453098	\$1,196,149
0602	SO1	ST	705	4,796,500	\$1,129,353
0702	SO1	ST	704	4,792,853	\$1,084,222
0802	SO1	ST	702	5,279,272	\$1,110,803
0902	SO1	ST	699	5,689,814	\$1,085,899
1002	SO1	ST	699	6,638,757	\$1,168,247
1102	SO1	ST	698	7,851,488	\$1,288,989
1202	SO1	ST	697	8,098,594	\$1,278,877
			14,532,328	21,382,352,121	\$1,797,994,984

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

Attachment 3 to AG-MECO-1-2

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
0103	SO1	E1	-	83,001	\$8,535
0203	SO1	E1	-	108,600	\$11,442
0303	SO1	E1	-	85,854	\$9,224
0403	SO1	E1	-	54,645	\$6,138
0503	SO1	E1	-	44,552	\$5,200
0603	SO1	E1	-	39,742	\$5,739
0703	SO1	E1	-	19,601	\$3,182
0803	SO1	E1	-	9,250	\$1,881
0903	SO1	E1	-	10,285	\$1,994
1003	SO1	E1	-	11,499	\$2,011
1103	SO1	E1	-	27,422	\$3,801
1203	SO1	E1	-	62,414	\$7,730
0103	DEF	G1	45,267	65,466,070	\$7,391,732
0203	DEF	G1	45,820	63,704,757	\$7,208,354
0303	DEF	G1	47,791	59,134,070	\$6,725,256
0403	DEF	G1	48,671	58,032,763	\$6,627,813
0503	DEF	G1	48,557	55,415,006	\$6,919,102
0603	DEF	G1	48,906	55,800,369	\$8,004,631
0703	DEF	G1	49,375	64,814,169	\$9,220,543
0803	DEF	G1	49,818	67,941,934	\$9,685,223
0903	DEF	G1	49,777	66,472,187	\$9,503,741
1003	DEF	G1	49,547	55,048,126	\$7,909,306
1103	DEF	G1	51,329	52,452,134	\$7,143,820
1203	DEF	G1	54,563	61,952,759	\$7,509,051
0103	OA	G1	8,793	14,962,748	\$912,276
0203	OA	G1	8,707	14,338,507	\$881,699
0303	OA	G1	7,760	13,456,475	\$831,623
0403	OA	G1	7,551	10,244,813	\$638,605
0503	OA	G1	8,182	10,052,028	\$599,143
0603	OA	G1	8,763	11,540,350	\$720,163
0703	OA	G1	9,086	14,586,947	\$895,819
0803	OA	G1	9,267	15,353,262	\$940,151
0903	OA	G1	9,900	16,043,280	\$981,908
1003	OA	G1	10,727	15,148,171	\$936,972
1103	OA	G1	9,934	16,597,846	\$1,026,435
1203	OA	G1	7,595	19,278,765	\$1,166,100
0103	SO1	G1	70,485	108,179,592	\$11,469,400
0203	SO1	G1	69,621	105,992,247	\$11,553,050
0303	SO1	G1	69,800	97,385,520	\$10,680,952
0403	SO1	G1	69,438	87,524,248	\$9,639,984
0503	SO1	G1	69,128	81,542,517	\$8,888,263
0603	SO1	G1	68,825	83,069,975	\$9,936,353
0703	SO1	G1	68,383	97,794,210	\$11,597,297
0803	SO1	G1	68,073	102,132,772	\$12,090,495
0903	SO1	G1	67,639	98,761,432	\$11,889,234
1003	SO1	G1	67,200	81,191,561	\$10,136,807
1103	SO1	G1	66,528	79,546,679	\$9,941,475
1203	SO1	G1	65,836	92,613,077	\$11,471,677
0103	DEF	G2	3,358	56,033,645	\$4,958,056
0203	DEF	G2	3,430	56,276,509	\$5,113,115
0303	DEF	G2	3,779	54,443,842	\$4,791,641
0403	DEF	G2	3,823	58,127,980	\$4,971,158
0503	DEF	G2	3,612	58,680,273	\$5,761,972
0603	DEF	G2	3,475	54,474,568	\$6,370,483
0703	DEF	G2	3,417	61,765,863	\$7,478,969
0803	DEF	G2	3,327	63,251,326	\$7,811,552
0903	DEF	G2	3,272	59,091,634	\$7,029,368
1003	DEF	G2	3,191	50,243,987	\$5,560,406
1103	DEF	G2	3,213	48,401,722	\$4,981,490
1203	DEF	G2	3,372	54,991,662	\$5,093,575
0103	OA	G2	2,079	48,613,156	\$1,715,770
0203	OA	G2	2,074	43,955,009	\$1,603,531
0303	OA	G2	1,770	40,062,033	\$1,505,719
0403	OA	G2	1,711	31,407,135	\$1,193,489
0503	OA	G2	1,955	29,692,789	\$1,163,778
0603	OA	G2	2,119	36,267,906	\$1,394,760
0703	OA	G2	2,219	45,400,045	\$1,716,344
0803	OA	G2	2,334	49,384,826	\$1,806,422
0903	OA	G2	2,420	52,501,042	\$1,941,302
1003	OA	G2	2,561	47,424,712	\$1,851,812
1103	OA	G2	2,687	49,744,012	\$1,917,944
1203	OA	G2	2,711	55,411,770	\$2,010,586
0103	SO1	G2	9,882	175,251,690	\$14,182,646
0203	SO1	G2	9,827	162,868,116	\$13,781,662
0303	SO1	G2	9,777	152,886,613	\$13,131,847
0403	SO1	G2	9,737	143,075,268	\$12,427,478
0503	SO1	G2	9,700	136,162,353	\$12,447,405
0603	SO1	G2	9,628	138,553,329	\$13,441,815
0703	SO1	G2	9,542	159,032,546	\$15,246,244
0803	SO1	G2	9,476	167,653,379	\$15,812,122
0903	SO1	G2	9,440	164,336,850	\$15,911,472
1003	SO1	G2	9,299	140,273,465	\$14,270,973
1103	SO1	G2	9,123	136,264,817	\$13,840,390
1203	SO1	G2	8,926	149,127,574	\$14,757,921
0103	DEF	G3	528	84,019,388	\$6,846,690
0203	DEF	G3	556	83,529,718	\$7,180,761
0303	DEF	G3	728	81,855,874	\$6,606,068
0403	DEF	G3	758	142,376,925	\$10,871,254
0503	DEF	G3	618	143,046,213	\$12,455,171
0603	DEF	G3	505	86,923,701	\$9,277,407
0703	DEF	G3	480	71,762,635	\$8,234,327
0803	DEF	G3	458	67,863,109	\$8,024,778
0903	DEF	G3	428	60,133,713	\$6,697,405
1003	DEF	G3	418	42,466,050	\$4,358,197
1103	DEF	G3	421	44,093,794	\$4,191,574

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1203	DEF	G3	476	51,643,544	\$4,499,574
0103	OA	G3	799	306,875,238	\$8,315,693
0203	OA	G3	789	283,876,534	\$7,964,199
0303	OA	G3	630	278,880,162	\$7,859,427
0403	OA	G3	613	214,597,423	\$6,163,173
0503	OA	G3	762	216,363,215	\$6,306,535
0603	OA	G3	871	281,218,504	\$8,069,716
0703	OA	G3	906	326,524,526	\$9,508,765
0803	OA	G3	950	338,039,509	\$9,756,217
0903	OA	G3	1,006	350,572,776	\$10,047,539
1003	OA	G3	1,086	356,644,015	\$10,385,170
1103	OA	G3	1,147	361,471,272	\$10,419,189
1203	OA	G3	1,151	402,099,791	\$11,201,732
0103	SO1	G3	1,578	324,005,313	\$23,943,784
0203	SO1	G3	1,573	299,594,942	\$23,320,839
0303	SO1	G3	1,570	286,663,842	\$22,490,269
0403	SO1	G3	1,565	279,874,099	\$22,116,578
0503	SO1	G3	1,562	274,824,105	\$22,755,772
0603	SO1	G3	1,561	286,661,945	\$25,244,134
0703	SO1	G3	1,553	293,282,798	\$25,884,120
0803	SO1	G3	1,536	299,732,117	\$26,383,831
0903	SO1	G3	1,515	293,552,394	\$26,372,600
1003	SO1	G3	1,458	277,919,641	\$25,922,190
1103	SO1	G3	1,400	245,800,995	\$22,981,738
1203	SO1	G3	1,339	246,146,044	\$22,703,425
0103	DEF	R1	304,513	211,979,946	\$21,336,773
0203	DEF	R1	302,816	202,240,727	\$20,875,057
0303	DEF	R1	308,173	182,600,394	\$19,019,774
0403	DEF	R1	310,978	158,276,722	\$16,787,160
0503	DEF	R1	314,078	137,605,647	\$16,078,517
0603	DEF	R1	316,758	139,813,352	\$18,203,991
0703	DEF	R1	319,645	183,667,042	\$23,358,437
0803	DEF	R1	323,086	202,400,658	\$25,581,222
0903	DEF	R1	326,580	187,731,272	\$23,886,749
1003	DEF	R1	325,702	146,785,846	\$16,937,847
1103	DEF	R1	331,554	159,864,192	\$19,683,411
1203	DEF	R1	336,538	212,041,388	\$23,280,862
0103	OA	R1	7,491	7,547,104	\$364,481
0203	OA	R1	7,308	6,982,971	\$343,166
0303	OA	R1	6,782	6,244,993	\$311,467
0403	OA	R1	6,639	4,584,000	\$236,173
0503	OA	R1	6,796	3,910,299	\$205,637
0603	OA	R1	6,988	4,119,245	\$216,483
0703	OA	R1	7,588	5,560,306	\$279,588
0803	OA	R1	7,835	6,491,681	\$323,176
0903	OA	R1	7,803	6,295,232	\$316,213
1003	OA	R1	7,770	5,089,957	\$263,916
1103	OA	R1	7,727	5,411,253	\$277,753
1203	OA	R1	7,631	6,977,182	\$345,047
0103	SO1	R1	683,990	608,846,923	\$56,848,780
0203	SO1	R1	673,445	554,728,448	\$53,612,894
0303	SO1	R1	678,612	499,926,705	\$48,706,992
0403	SO1	R1	675,369	437,486,855	\$43,008,337
0503	SO1	R1	672,400	386,288,483	\$39,517,847
0603	SO1	R1	669,260	402,406,322	\$43,478,381
0703	SO1	R1	665,715	519,883,502	\$55,120,451
0803	SO1	R1	662,513	554,042,754	\$58,533,175
0903	SO1	R1	659,173	508,713,715	\$54,945,929
1003	SO1	R1	660,724	396,733,599	\$46,597,663
1103	SO1	R1	663,159	415,873,582	\$46,937,356
1203	SO1	R1	661,484	534,843,787	\$59,381,651
0103	DEF	R2	20,539	15,286,739	\$1,104,464
0203	DEF	R2	21,507	15,671,329	\$1,182,023
0303	DEF	R2	22,715	14,686,773	\$1,116,943
0403	DEF	R2	23,345	12,903,342	\$993,715
0503	DEF	R2	23,649	11,124,673	\$910,088
0603	DEF	R2	24,095	11,124,312	\$972,592
0703	DEF	R2	24,224	13,784,031	\$1,184,145
0803	DEF	R2	24,206	15,083,996	\$1,287,253
0903	DEF	R2	24,153	13,775,853	\$1,208,238
1003	DEF	R2	24,201	10,984,976	\$1,018,513
1103	DEF	R2	23,508	11,807,377	\$1,069,481
1203	DEF	R2	23,836	15,831,831	\$1,361,563
0103	OA	R2	195	156,664	\$4,312
0203	OA	R2	207	160,418	\$4,477
0303	OA	R2	211	149,288	\$4,294
0403	OA	R2	222	128,300	\$3,821
0503	OA	R2	226	112,675	\$3,475
0603	OA	R2	229	113,303	\$3,498
0703	OA	R2	246	143,710	\$4,218
0803	OA	R2	245	161,742	\$4,674
0903	OA	R2	246	150,609	\$4,416
1003	OA	R2	243	127,866	\$3,878
1103	OA	R2	241	138,690	\$4,136
1203	OA	R2	236	178,511	\$5,063
0103	SO1	R2	56,331	38,118,994	\$2,742,407
0203	SO1	R2	56,795	36,465,416	\$2,737,880
0303	SO1	R2	58,693	33,813,629	\$2,559,919
0403	SO1	R2	59,066	29,997,850	\$2,292,278
0503	SO1	R2	59,032	26,409,998	\$2,142,604
0603	SO1	R2	59,424	26,615,940	\$2,295,688
0703	SO1	R2	59,187	34,414,596	\$2,914,469
0803	SO1	R2	58,986	36,921,054	\$3,113,344
0903	SO1	R2	58,698	33,304,664	\$2,890,476
1003	SO1	R2	58,379	26,357,525	\$2,408,932

Massachusetts Electric Company
Nantucket Electric Company
Monthly Rate Class Billing Units and Billed Revenue
By Supply Type

<u>Month/ Year</u>	<u>Supply Type</u>	<u>Rate Class</u>	<u>No. of Customers</u>	<u>Billed kWh Deliveries</u>	<u>Billed Revenue</u>
1103	SO1	R2	52,300	24,940,433	\$2,236,986
1203	SO1	R2	50,096	31,000,038	\$2,650,805
0103	DEF	R4	42	174,408	\$15,713
0203	DEF	R4	42	181,137	\$15,926
0303	DEF	R4	45	176,961	\$15,269
0403	DEF	R4	46	138,555	\$12,843
0503	DEF	R4	46	103,699	\$10,725
0603	DEF	R4	46	72,888	\$9,009
0703	DEF	R4	42	86,019	\$10,883
0803	DEF	R4	42	74,266	\$9,277
0903	DEF	R4	33	62,266	\$7,839
1003	DEF	R4	21	28,679	\$3,490
1103	DEF	R4	21	43,166	\$4,645
1203	DEF	R4	20	72,009	\$6,521
0103	OA	R4	7	33,036	\$1,458
0203	OA	R4	7	29,127	\$1,276
0303	OA	R4	4	34,379	\$1,586
0403	OA	R4	3	5,862	\$285
0503	OA	R4	3	5,024	\$265
0603	OA	R4	3	5,622	\$283
0703	OA	R4	6	5,810	\$302
0803	OA	R4	6	20,297	\$1,050
0903	OA	R4	5	8,544	\$420
1003	OA	R4	3	10,337	\$430
1103	OA	R4	3	12,743	\$497
1203	OA	R4	3	18,519	\$702
0103	SO1	R4	220	2,358,234	\$180,001
0203	SO1	R4	219	2,323,868	\$180,901
0303	SO1	R4	219	2,149,582	\$165,600
0403	SO1	R4	219	1,578,608	\$124,627
0503	SO1	R4	219	1,109,809	\$94,647
0603	SO1	R4	218	927,006	\$85,918
0703	SO1	R4	217	663,196	\$65,619
0803	SO1	R4	217	847,294	\$86,190
0903	SO1	R4	212	614,376	\$63,279
1003	SO1	R4	207	846,544	\$85,514
1103	SO1	R4	205	1,248,062	\$117,585
1203	SO1	R4	205	1,866,684	\$171,089
0103	DEF	ST	145	2,524,343	\$442,974
0203	DEF	ST	146	2,145,597	\$384,935
0303	DEF	ST	147	1,782,185	\$332,697
0403	DEF	ST	174	2,641,429	\$580,200
0503	DEF	ST	174	2,157,980	\$575,762
0603	DEF	ST	146	1,137,925	\$302,630
0703	DEF	ST	134	1,114,893	\$305,936
0803	DEF	ST	143	1,095,146	\$288,976
0903	DEF	ST	144	1,055,143	\$237,847
1003	DEF	ST	146	1,138,615	\$221,444
1103	DEF	ST	136	1,441,541	\$248,559
1203	DEF	ST	146	1,627,281	\$269,221
0103	OA	ST	219	4,796,085	\$668,821
0203	OA	ST	223	4,907,407	\$708,409
0303	OA	ST	223	4,093,570	\$654,852
0403	OA	ST	196	3,214,515	\$529,404
0503	OA	ST	196	2,619,056	\$487,364
0603	OA	ST	230	3,353,419	\$730,749
0703	OA	ST	242	3,726,210	\$772,692
0803	OA	ST	241	3,617,681	\$728,397
0903	OA	ST	241	4,342,961	\$812,887
1003	OA	ST	241	5,036,326	\$806,046
1103	OA	ST	256	6,266,019	\$917,077
1203	OA	ST	250	6,335,155	\$882,758
0103	SO1	ST	694	8,911,881	\$1,421,438
0203	SO1	ST	689	6,558,741	\$1,077,068
0303	SO1	ST	685	5,466,317	\$963,456
0403	SO1	ST	680	5,379,322	\$1,020,449
0503	SO1	ST	680	4,422,453	\$944,499
0603	SO1	ST	673	4,133,506	\$956,401
0703	SO1	ST	672	4,397,051	\$1,015,661
0803	SO1	ST	662	4,269,317	\$941,090
0903	SO1	ST	660	5,060,435	\$1,036,337
1003	SO1	ST	655	5,524,466	\$1,058,027
1103	SO1	ST	649	6,533,718	\$1,181,562
1203	SO1	ST	644	6,781,588	\$1,181,255
			14,654,195	21,843,886,663	\$1,904,983,354

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Request:

Please provide the workpapers, backup, and calculations that support each overhead factor used in the filing. Are these factors used in other regulatory cases? Please supply all recent (since 2002) Company testimony and workpapers with supporting backup including timesheets that use overhead factors. Explain their use in Company cost accounting and any other applications where they are used. Please supply the data in an Excel spreadsheet file as well as in a paper version.

Response:

Please see attached for the calculation of the individual departmental overhead rates. Each departmental calculation contains two pages. The first page is a summary of the individual components of the total overhead rate, namely:

1. National Grid USA Service Company ("Service Company") corporate operating costs (NGRID Serv Co Operating costs)
2. Service Company equity return billings (NGRID Serv Co Equity)
3. Department specific overheads (Ins, Taxes & Dept. Ovhd's)
4. Time Not Worked (TNW)
5. National Grid goals program accruals (NGUSA Goals)
6. Management Bonus accruals (Management bonus)

The second page lists the details of the components used to calculate the rates for items 1, 2 and 3 above.

All of these costs are billed by the Service Company to National Grid operating companies as an adder to Service Company payroll. Item 1, NGRID Serv Co Operating Costs, represents general Service Company corporate operating expenses. The monthly overhead rates for this item are based on total monthly expense divided by total monthly Service Company payroll. Item 2, NGRID Serv Co Equity, represents the Service Company's allowed equity return billing to the operating companies and is derived by dividing the total monthly return by total monthly Service Company payroll. Item 3, Ins, Taxes & Dept Ovhd's, represents the department specific overheads, including items such as employee benefits, insurance, taxes, allocated facilities charges, allocated IS support, etc. The sum of these costs for an individual department is divided by that department's total payroll in arriving at the monthly department specific overhead rate. Item 4, Time Not Worked, represents the actual monthly accrual rate for time not worked (vacation time, sick time, etc.). Time not worked is accrued to a clearing pool against which actual employee time not worked is charged. A detailed monthly review is

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performed and results in a change in the monthly accrual rate, if necessary. Items 5 and 6, NGUSA Goals and Management Bonus, represent the actual booked monthly accrual rates for those employee benefits. These monthly accruals are also adjusted periodically to reconcile the actual benefit amount, when ultimately determined, to the cumulative accrual.

As explained above, total payroll overheads of the Service Company are ultimately billed to the operating companies as a percent of actual Service Company payroll charged to the individual operating company. The individual departmental overhead rates used in this filing were developed to estimate the all-in labor related costs of the individual departments that support the provision of default service.

In assembling the data for this response, an input error was discovered in the calculation of the E Business department overhead rate. The corrected overhead rate for the E Business department is 96.37% as shown on the attached schedule. Exhibit TMB-2, indicated an E Business department overhead rate of 89.99%. However, incorporating the corrected overhead rate changes the estimated cost of web site update in a 12 month period, as shown on Line 6 of TMB-2, by only \$34, from \$1,003 to \$1,037.

Response prepared by or under the supervision of: Michael D. Laflamme

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: E-Business

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	38.28%	160.00%	-3.80%	-4.70%	194.51%
February	8.27%	0.59%	28.89%	12.00%	4.00%	-12.60%	41.15%
March	3.94%	-0.11%	151.65%	23.00%	-3.10%	-23.30%	152.07%
April	4.95%	4.28%	-61.03%	29.00%	3.50%	3.50%	-15.80%
May	5.64%	-0.71%	50.72%	13.00%	3.70%	3.60%	75.95%
June	8.83%	-0.71%	70.85%	10.00%	4.40%	5.50%	98.87%
July	5.01%	-0.79%	95.33%	7.00%	4.40%	5.60%	116.55%
August	6.54%	-0.68%	70.77%	7.00%	4.90%	5.80%	94.33%
September	6.66%	-0.56%	74.24%	18.00%	4.30%	6.10%	108.73%
October	8.84%	-0.66%	76.77%	7.00%	4.40%	6.30%	102.65%
November	5.33%	2.89%	42.34%	13.00%	4.50%	6.60%	74.66%
December	<u>4.21%</u>	<u>32.38%</u>	<u>56.96%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>112.75%</u>
Average	6.11%	2.96%	57.98%	25.67%	2.88%	0.78%	96.37%

Department: E-Business

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	<u>Department</u> <u>Overheads</u>	<u>Total</u> <u>Dept. Payroll</u>	<u>Percentage</u>	<u>NGRID USA</u> <u>Corporate</u> <u>Operating Costs</u>	<u>NGRID USA</u> <u>Total Payroll</u>	<u>Percentage</u>	<u>NGRID USA</u> <u>Equity Billing</u>	<u>NGRID USA</u> <u>Total Payroll</u>	<u>Percentage</u>
January	11,652.74	30,443.54	38.28%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	10,811.37	37,428.56	28.89%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	56,057.01	36,965.33	151.65%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	(24,187.38)	39,631.64	-61.03%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	20,459.01	40,340.46	50.72%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	29,718.91	41,947.11	70.85%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	30,351.93	31,840.04	95.33%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	25,809.51	36,470.89	70.77%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	29,276.26	39,437.12	74.24%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	34,338.00	44,730.98	76.77%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	17,504.51	41,344.40	42.34%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	16,890.12	29,651.26	56.96%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Billings & Systems

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	64.74%	160.00%	-3.80%	-4.70%	220.97%
February	8.27%	0.59%	52.78%	12.00%	4.00%	-12.60%	65.05%
March	3.94%	-0.11%	33.57%	23.00%	-3.10%	-23.30%	34.00%
April	4.95%	4.28%	53.86%	29.00%	3.50%	3.50%	99.09%
May	5.64%	-0.71%	69.17%	13.00%	3.70%	3.60%	94.40%
June	8.83%	-0.71%	122.41%	10.00%	4.40%	5.50%	150.43%
July	5.01%	-0.79%	83.79%	7.00%	4.40%	5.60%	105.01%
August	6.54%	-0.68%	64.86%	7.00%	4.90%	5.80%	88.42%
September	6.66%	-0.56%	77.95%	18.00%	4.30%	6.10%	112.44%
October	8.84%	-0.66%	59.13%	7.00%	4.40%	6.30%	85.01%
November	5.33%	2.89%	55.88%	13.00%	4.50%	6.60%	88.19%
December	<u>4.21%</u>	<u>32.38%</u>	<u>55.69%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>111.48%</u>
Average	6.11%	2.96%	66.15%	25.67%	2.88%	0.78%	104.54%

Department: Billings & Systems

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	Department	Total		NGRID USA			NGRID USA	NGRID USA	
	<u>Overheads</u>	<u>Dept. Payroll</u>	<u>Percentage</u>	<u>Operating Costs</u>	<u>Total Payroll</u>	<u>Percentage</u>	<u>Equity Billing</u>	<u>Total Payroll</u>	<u>Percentage</u>
January	305,863.00	472,465.39	64.74%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	368,802.38	698,699.55	52.78%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	235,729.33	702,185.78	33.57%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	390,778.06	725,517.13	53.86%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	563,094.38	814,129.70	69.17%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	866,623.27	707,944.54	122.41%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	576,094.54	687,550.54	83.79%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	506,731.18	781,277.78	64.86%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	550,142.48	705,772.05	77.95%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	497,628.27	841,578.26	59.13%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	396,999.11	710,511.70	55.88%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	361,977.80	649,942.15	55.69%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Information Technology

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	59.97%	160.00%	-3.80%	-4.70%	216.20%
February	8.27%	0.59%	41.98%	12.00%	4.00%	-12.60%	54.25%
March	3.94%	-0.11%	40.52%	23.00%	-3.10%	-23.30%	40.95%
April	4.95%	4.28%	60.79%	29.00%	3.50%	3.50%	106.02%
May	5.64%	-0.71%	50.56%	13.00%	3.70%	3.60%	75.79%
June	8.83%	-0.71%	61.39%	10.00%	4.40%	5.50%	89.40%
July	5.01%	-0.79%	66.34%	7.00%	4.40%	5.60%	87.56%
August	6.54%	-0.68%	57.36%	7.00%	4.90%	5.80%	80.92%
September	6.66%	-0.56%	65.10%	18.00%	4.30%	6.10%	99.60%
October	8.84%	-0.66%	96.61%	7.00%	4.40%	6.30%	122.49%
November	5.33%	2.89%	49.53%	13.00%	4.50%	6.60%	81.85%
December	<u>4.21%</u>	<u>32.38%</u>	<u>46.72%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>102.51%</u>
Average	6.11%	2.96%	58.07%	25.67%	2.88%	0.78%	96.46%

Department: Information Technology

Massachusetts Electric
Nantucket Electric
DTE 03-88E
Attorney General's First Set of Data Requests

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	<u>Department</u>	<u>Total</u>		<u>NGRID USA</u>	<u>NGRID USA</u>		<u>NGRID USA</u>	<u>NGRID USA</u>	
	<u>Overheads</u>	<u>Dept. Payroll</u>	<u>Percentage</u>	<u>Operating Costs</u>	<u>Total Payroll</u>	<u>Percentage</u>	<u>Equity Billing</u>	<u>Total Payroll</u>	<u>Percentage</u>
January	407,734.03	679,878.21	59.97%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	371,242.71	884,228.55	41.98%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	355,463.01	877,187.88	40.52%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	559,698.92	920,748.67	60.79%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	404,294.29	799,705.13	50.56%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	486,203.88	792,051.91	61.39%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	455,199.95	686,145.98	66.34%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	430,314.48	750,262.12	57.36%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	465,801.31	715,487.65	65.10%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	551,385.57	570,756.01	96.61%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	393,175.37	793,810.92	49.53%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	340,938.81	729,771.63	46.72%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Energy Supply

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	33.11%	160.00%	-3.80%	-4.70%	189.34%
February	8.27%	0.59%	24.30%	12.00%	4.00%	-12.60%	36.56%
March	3.94%	-0.11%	20.56%	23.00%	-3.10%	-23.30%	20.99%
April	4.95%	4.28%	44.65%	29.00%	3.50%	3.50%	89.87%
May	5.64%	-0.71%	49.59%	13.00%	3.70%	3.60%	74.83%
June	8.83%	-0.71%	53.32%	10.00%	4.40%	5.50%	81.34%
July	5.01%	-0.79%	45.79%	7.00%	4.40%	5.60%	67.01%
August	6.54%	-0.68%	42.93%	7.00%	4.90%	5.80%	66.49%
September	6.66%	-0.56%	62.77%	18.00%	4.30%	6.10%	97.27%
October	8.84%	-0.66%	57.09%	7.00%	4.40%	6.30%	82.97%
November	5.33%	2.89%	38.70%	13.00%	4.50%	6.60%	71.02%
December	<u>4.21%</u>	<u>32.38%</u>	<u>32.56%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>88.35%</u>
Average	6.11%	2.96%	42.11%	25.67%	2.88%	0.78%	80.50%

Department: Energy Supply

Massachusetts Electric
Nantucket Electric
DTE 03-88E
Attorney General's First Set of Data Requests

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	<u>Department</u> <u>Overheads</u>	<u>Total</u> <u>Dept. Payroll</u>	<u>Percentage</u>	<u>NGRID USA</u> <u>Corporate</u> <u>Operating Costs</u>	<u>NGRID USA</u> <u>Total Payroll</u>	<u>Percentage</u>	<u>NGRID USA</u> <u>Equity Billing</u>	<u>NGRID USA</u> <u>Total Payroll</u>	<u>Percentage</u>
January	23,908.54	72,218.99	33.11%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	22,949.75	94,461.99	24.30%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	17,876.59	86,948.38	20.56%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	43,419.69	97,255.08	44.65%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	43,423.30	87,561.74	49.59%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	49,159.23	92,194.10	53.32%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	38,853.87	84,857.57	45.79%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	37,961.09	88,434.58	42.93%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	45,409.90	72,338.29	62.77%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	47,810.27	83,744.46	57.09%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	33,785.32	87,289.63	38.70%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	27,711.23	85,118.69	32.56%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Legal Dept.

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	61.46%	160.00%	-3.80%	-4.70%	217.69%
February	8.27%	0.59%	40.91%	12.00%	4.00%	-12.60%	53.17%
March	3.94%	-0.11%	40.19%	23.00%	-3.10%	-23.30%	40.62%
April	4.95%	4.28%	62.84%	29.00%	3.50%	3.50%	108.06%
May	5.64%	-0.71%	54.18%	13.00%	3.70%	3.60%	79.42%
June	8.83%	-0.71%	67.38%	10.00%	4.40%	5.50%	95.40%
July	5.01%	-0.79%	61.18%	7.00%	4.40%	5.60%	82.40%
August	6.54%	-0.68%	46.88%	7.00%	4.90%	5.80%	70.44%
September	6.66%	-0.56%	68.55%	18.00%	4.30%	6.10%	103.04%
October	8.84%	-0.66%	67.08%	7.00%	4.40%	6.30%	92.96%
November	5.33%	2.89%	43.32%	13.00%	4.50%	6.60%	75.64%
December	<u>4.21%</u>	<u>32.38%</u>	<u>45.65%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>101.44%</u>
Average	6.11%	2.96%	54.97%	25.67%	2.88%	0.78%	93.36%

Department: Legal Dept.

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	Department <u>Overheads</u>	Total Dept. Payroll	<u>Percentage</u>	NGRID USA Corporate <u>Operating Costs</u>	NGRID USA <u>Total Payroll</u>	<u>Percentage</u>	NGRID USA <u>Equity Billing</u>	NGRID USA <u>Total Payroll</u>	<u>Percentage</u>
January	278,950.62	453,900.38	61.46%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	235,140.48	574,836.02	40.91%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	226,487.42	563,478.97	40.19%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	372,844.88	593,357.89	62.84%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	306,661.08	566,029.76	54.18%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	374,475.63	555,732.80	67.38%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	330,307.07	539,859.73	61.18%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	261,091.76	556,968.56	46.88%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	359,010.62	523,756.82	68.55%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	400,688.26	597,340.12	67.08%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	247,220.11	570,717.77	43.32%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	244,870.16	536,427.43	45.65%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Revenue Accounting

	NGRID Serv Co <u>Operating Costs</u>	NGRID Serv Co <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	58.64%	160.00%	-3.80%	-4.70%	214.87%
February	8.27%	0.59%	51.92%	12.00%	4.00%	-12.60%	64.19%
March	3.94%	-0.11%	26.59%	23.00%	-3.10%	-23.30%	27.01%
April	4.95%	4.28%	79.03%	29.00%	3.50%	3.50%	124.25%
May	5.64%	-0.71%	62.46%	13.00%	3.70%	3.60%	87.70%
June	8.83%	-0.71%	77.23%	10.00%	4.40%	5.50%	105.25%
July	5.01%	-0.79%	72.52%	7.00%	4.40%	5.60%	93.74%
August	6.54%	-0.68%	60.40%	7.00%	4.90%	5.80%	83.96%
September	6.66%	-0.56%	82.06%	18.00%	4.30%	6.10%	116.56%
October	8.84%	-0.66%	80.34%	7.00%	4.40%	6.30%	106.23%
November	5.33%	2.89%	60.24%	13.00%	4.50%	6.60%	92.56%
December	<u>4.21%</u>	<u>32.38%</u>	<u>53.83%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>109.62%</u>
Average	6.11%	2.96%	63.77%	25.67%	2.88%	0.78%	102.16%

Department: Revenue Accounting

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	<u>Department Overheads</u>	<u>Total Dept. Payroll</u>	<u>Percentage</u>	<u>NGRID USA Corporate Operating Costs</u>	<u>NGRID USA Total Payroll</u>	<u>Percentage</u>	<u>NGRID USA Equity Billing</u>	<u>NGRID USA Total Payroll</u>	<u>Percentage</u>
January	167,451.16	285,551.03	58.64%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	158,944.25	306,108.97	51.92%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	83,296.36	313,306.74	26.59%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	251,127.38	317,777.59	79.03%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	203,661.11	326,071.50	62.46%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	222,202.05	287,701.93	77.23%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	209,797.17	289,307.93	72.52%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	186,424.72	308,667.42	60.40%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	203,904.88	248,476.16	82.06%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	259,120.21	322,516.42	80.34%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	182,023.04	302,148.36	60.24%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	150,034.50	278,701.20	53.83%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Corporate Communications

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	48.55%	160.00%	-3.80%	-4.70%	204.78%
February	8.27%	0.59%	37.46%	12.00%	4.00%	-12.60%	49.72%
March	3.94%	-0.11%	25.10%	23.00%	-3.10%	-23.30%	25.52%
April	4.95%	4.28%	57.67%	29.00%	3.50%	3.50%	102.90%
May	5.64%	-0.71%	52.99%	13.00%	3.70%	3.60%	78.22%
June	8.83%	-0.71%	66.77%	10.00%	4.40%	5.50%	94.79%
July	5.01%	-0.79%	60.45%	7.00%	4.40%	5.60%	81.67%
August	6.54%	-0.68%	51.42%	7.00%	4.90%	5.80%	74.98%
September	6.66%	-0.56%	77.80%	18.00%	4.30%	6.10%	112.29%
October	8.84%	-0.66%	68.12%	7.00%	4.40%	6.30%	94.00%
November	5.33%	2.89%	50.19%	13.00%	4.50%	6.60%	82.51%
December	<u>4.21%</u>	<u>32.38%</u>	<u>47.54%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>103.33%</u>
Average	6.11%	2.96%	53.67%	25.67%	2.88%	0.78%	92.06%

Department: Corporate Communications

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	Department <u>Overheads</u>	Total <u>Dept. Payroll</u>	<u>Percentage</u>	NGRID USA Corporate <u>Operating Costs</u>	NGRID USA <u>Total Payroll</u>	<u>Percentage</u>	NGRID USA <u>Equity Billing</u>	NGRID USA <u>Total Payroll</u>	<u>Percentage</u>
January	47,806.96	98,479.14	48.55%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	46,444.00	123,993.53	37.46%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	28,813.82	114,810.62	25.10%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	72,820.51	126,265.51	57.67%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	58,841.64	111,050.07	52.99%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	74,515.85	111,602.31	66.77%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	55,759.17	92,238.62	60.45%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	52,031.80	101,198.50	51.42%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	72,096.09	92,673.57	77.80%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	67,750.88	99,459.65	68.12%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	48,196.59	96,022.48	50.19%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	41,614.63	87,534.43	47.54%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

National Grid USA Service Company

Overhead Accrual Rates
Year Ended December 31, 2003

Department: Retail Customer Service

	NGRID USA <u>Operating Costs</u>	NGRID USA <u>Equity</u>	Ins., Taxes & Dept. Ovhd's	TNW <u>Rate</u>	NGUSA <u>Goals</u>	Management <u>Bonus</u>	Management <u>Total</u>
January	5.14%	-0.41%	64.74%	160.00%	-3.80%	-4.70%	220.97%
February	8.27%	0.59%	52.78%	12.00%	4.00%	-12.60%	65.05%
March	3.94%	-0.11%	33.57%	23.00%	-3.10%	-23.30%	34.00%
April	4.95%	4.28%	53.86%	29.00%	3.50%	3.50%	99.09%
May	5.64%	-0.71%	69.17%	13.00%	3.70%	3.60%	94.40%
June	8.83%	-0.71%	122.41%	10.00%	4.40%	5.50%	150.43%
July	5.01%	-0.79%	83.79%	7.00%	4.40%	5.60%	105.01%
August	6.54%	-0.68%	64.86%	7.00%	4.90%	5.80%	88.42%
September	6.66%	-0.56%	77.95%	18.00%	4.30%	6.10%	112.44%
October	8.84%	-0.66%	59.13%	7.00%	4.40%	6.30%	85.01%
November	5.33%	2.89%	55.88%	13.00%	4.50%	6.60%	88.19%
December	<u>4.21%</u>	<u>32.38%</u>	<u>55.69%</u>	<u>9.00%</u>	<u>3.30%</u>	<u>6.90%</u>	<u>111.48%</u>
Average	6.11%	2.96%	66.15%	25.67%	2.88%	0.78%	104.54%

Department: Retail Customer Service

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	<u>Insurance Taxes & Dept. Overheads</u>			<u>NGRID USA Operating Costs</u>			<u>NGRID USA Equity</u>		
	Department <u>Overheads</u>	Total Dept. Payroll	Percentage	NGRID USA Corporate <u>Operating Costs</u>	NGRID USA <u>Total Payroll</u>	Percentage	NGRID USA <u>Equity Billing</u>	NGRID USA <u>Total Payroll</u>	Percentage
January	305,863.00	472,465.39	64.74%	403,103.22	7,835,915.32	5.14%	(32,398.00)	7,835,915.32	-0.41%
February	368,802.38	698,699.55	52.78%	792,083.74	9,574,374.36	8.27%	56,964.00	9,574,374.36	0.59%
March	235,729.33	702,185.78	33.57%	410,550.85	10,419,228.60	3.94%	(11,788.00)	10,419,228.60	-0.11%
April	390,778.06	725,517.13	53.86%	493,164.71	9,972,554.52	4.95%	427,126.00	9,972,554.52	4.28%
May	563,094.38	814,129.70	69.17%	565,543.49	10,022,654.78	5.64%	(70,665.00)	10,022,654.78	-0.71%
June	866,623.27	707,944.54	122.41%	814,804.03	9,225,183.00	8.83%	(65,779.00)	9,225,183.00	-0.71%
July	576,094.54	687,550.54	83.79%	438,099.27	8,742,639.84	5.01%	(69,198.00)	8,742,639.84	-0.79%
August	506,731.18	781,277.78	64.86%	613,617.58	9,380,783.37	6.54%	(63,513.00)	9,380,783.37	-0.68%
September	550,142.48	705,772.05	77.95%	572,699.16	8,602,034.17	6.66%	(48,412.00)	8,602,034.17	-0.56%
October	497,628.27	841,578.26	59.13%	877,272.64	9,919,759.48	8.84%	(65,661.00)	9,919,759.48	-0.66%
November	396,999.11	710,511.70	55.88%	497,508.31	9,331,990.77	5.33%	269,454.00	9,331,990.77	2.89%
December	361,977.80	649,942.15	55.69%	370,098.69	8,782,751.24	4.21%	2,843,500.00	8,782,751.24	32.38%

Massachusetts Electric Company
Nantucket Electric Company
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AG-MECO-1-5

Request:

Please provide amounts, backup calculations, invoices and workpapers for all Alternative Compliance payments made to date. Identify Standard Offer and Default Service separately.

Response:

To date, the Company has not made any Alternative Compliance payments related to Standard Offer Service or Default Service.

Response prepared by or under the supervision of: Michael J. Hager

Massachusetts Electric Company
Nantucket Electric Company
DTE 03-88E
Attorney General's First Set of Data Requests

AG-MECO-1-6

Request:

Please refer to Exh. TMB-4, Section 1. Explain the difference between the net charge off in the total column in line 1 and the net charge off in the same column on line 3. Please state the source for each number as well as explain why the data should be different.

Response:

The amount shown on Line (1) of Exhibit TMB-4 is activity relating to uncollectible accounts that is reflected in the Company's Customer Information System ("CIS"). This reflects balances charged off and gross recoveries received by the Company as part of its collection activities that flow through CIS. The source of this information is CIS, and the detail of the data on Line (1) can be found in Exhibit TMB-5.

The amount shown in Line (3) of Exhibit TMB-4 is the net charge-off amount derived through reviewing the reserve account's beginning balance, ending balance, and additions during 2003, as calculated in Exhibit TMB-3. There is additional activity reflected in the Company's reserve account recorded in its general ledger that does not pass through CIS. For example, refunds to customers who have overpaid amounts owed to the Company are paid out of the reserve account, as the original recovery would have been reflected in the reserve account. Also, if the recoveries that pass through CIS include an amount for sales tax, the sales tax amount is reflected in the CIS recoveries, but to properly reflect the general ledger balance of the reserve account, the amount of the sales tax included in the recoveries is transferred out of the reserve account and into the sales tax payable account. Other items which run through the reserve account on the general ledger but do not pass through CIS are court costs, bad checks, and escheat.

Therefore, since there is additional activity that is reflected in the reserve account on the general ledger as compared to the activity which passes through CIS, and typically what is recorded on the general ledger becomes the basis for bad debt cost in a rate case, the Company is only using the information in CIS as a means to allocate the recorded reserve to rate classes.

Response prepared by or under the supervision of: Theresa M. Burns